



# ADOPTED 2017-18 BUDGET

October 24, 2017

ACADEMICS. OPPORTUNITY. SUCCESS

This page intentionally left blank

**Kenosha Unified School District  
Adopted 2017-2018 Budget**

<b>Table of Contents</b>	
<b>Introduction</b>	
<b>School Board and Administration</b>	<b>1</b>
<b>Introduction and Executive Summary</b>	<b>2-8</b>
<b>Budgeted Staff FTE by Location</b>	<b>9-10</b>
<b>Student Enrollment</b>	<b>11</b>
<b>Financial Information - State and Local Revenues</b>	<b>12</b>
<b>Revenue Limit History</b>	<b>13</b>
<b>Equalized Values and Tax Levies by Municipality</b>	<b>14</b>
<b>Tax Levy Information and History</b>	<b>15</b>
<b>Financial</b>	
<b>Budget Adoption Format</b>	<b>16-18</b>
<b>Fund 10: General Fund Summary</b>	<b>19</b>
<b>Fund Balance History</b>	<b>20</b>
<b>Detail of Revenue by Source</b>	<b>21</b>
<b>Chart of Revenue by Source</b>	<b>22</b>
<b>Detail of Expenditures by Object</b>	<b>23-28</b>
<b>Chart of Expenditures by Object</b>	<b>29</b>
<b>Chart of Expenditures by Function</b>	<b>30</b>
<b>Chart of Expenditures by Purpose</b>	<b>31</b>
<b>Summary of Expenditures by Location</b>	<b>32-33</b>
<b>Summary of Expenditures by Funding</b>	<b>34</b>
<b>Chart of Expenditures by Funding</b>	<b>35</b>
<b>Fund 20: Special Projects Fund</b>	<b>36</b>
<b>Fund 30: Debt Service Fund</b>	<b>37</b>
<b>Fund 40: Capital Projects Fund</b>	<b>38</b>
<b>Fund 50: Food Service Fund</b>	<b>39</b>
<b>Fund 70: Trust Fund</b>	<b>40</b>
<b>Fund 80: Community Service Fund</b>	<b>41</b>

This page intentionally left blank

## KENOSHA UNIFIED SCHOOL DISTRICT SCHOOL BOARD AND ADMINISTRATION

### THE BOARD OF EDUCATION

Tamarra Coleman	President
Mary Snyder	Vice President
Daniel Wade	Clerk
Mike Falkofske	Treasurer
Rebecca Stevens	Member
Gary Kunich	Member
Tony Garcia	Member

### ADMINISTRATION

Dr. Sue Savaglio-Jarvis	Superintendent of Schools
Tarik Hamdan	Chief Financial Officer
Julie Housaman	Chief Academic Officer
Kristopher Keckler	Chief Information Officer
Susan Valeri	Chief of School Leadership
Annie Petering	Chief Human Resource Officer
Tanya Ruder	Chief Communication Officer

### BUDGET REPORT PREPARED BY

Tarik Hamdan  
Chief Financial Officer

**Our Mission: *“Provide excellent, challenging learning opportunities and experiences that prepare each student for success.”***

**Our Vision: *“To be Wisconsin’s top performing urban school district that is highly regarded for continuously exceeding all expectations.”***

## **KENOSHA UNIFIED SCHOOL DISTRICT**

### **2017-2018 Adopted Budget**

#### **Introduction**

It is the intent of the Kenosha Unified School District's Board of Education and administration to provide the best possible educational system for the students of the District. The available resources will be directed toward the achievement of the identified mission, vision, and goals. The Fiscal Year 2017-2018 Budget was developed under this premise.

#### **Executive Summary**

The Kenosha Unified School District ("the District") budget contains programs, staffing and services that will serve the 21,655 students that were in school this fall during the September pupil count (third Friday count). The next several sections serve as a summary of the key facts and variables used in the development of the budget and are intended to make the budget more understandable.

#### **Student Enrollment**

The 2017-2018 budget was prepared based on a full-time equivalent (FTE) student membership of 21,429. This membership plays a significant role in the development of the budget. The District's current year revenue formula is based on a three (3) year average membership. If this average increases, the state revenue formula allows the budget to increase to accommodate those additional students; however, a decrease can lead to a reduction in the revenue limit.

#### **District Staffing**

The school district is a very labor intensive organization, with approximately 82% of the operating budget spent on wages and benefits for staff members. Staffing information, based on full-time equivalency (FTE) for the 2017-2018 school year is as follows:

Budgeted Staff	
Teachers	1,704.21
Educational Support Professionals	305.67
Service/Custodial	195.03
Administrative/Supervisory/Technical	169.00
Secretaries	138.55
Carpenters And Painters	9.00
Interpreters	8.00
<b>Total Budgeted Full Time Equivalent (FTE)</b>	<b>2,529.45</b>

### Budget Development Components

The 2017-2018 revenue limit formula provides for maximum revenue of \$236,804,335 which is the combination of general state aid and the local tax levy. This is a change of \$1,229,502 or 0.52% above the 2016-2017 revenue limit of \$235,574,833. This revenue limit increase includes several revenue limit exemptions, shown below. Local revenues, other categorical aid and federal aid make up the balance of the District's 2017-2018 operating revenue budget.

2017-2018 Revenue Limit Exemptions	
Hold Harmless Exemption	\$2,750,670
Recurring Exemptions:	
Transfer of Service	357,979
Non-Recurring Exemptions:	
Declining Enrollment	2,750,644
Energy Efficiency Project – Act 32*	7,890,219
Adjustment for Refunded/Rescinded Taxes	126,925
Prior Year Open Enrollment	50,191
Private School Voucher Aid Deduction	1,359,185
<b>Total 2017-18 Revenue Limit Exemptions</b>	<b>\$15,285,813</b>

\*Act 32 allowed school boards to exceed revenue limits to fund specific energy efficiency projects without the typically required local referendum.

The 2017-2018 general fund (10) is being presented as a balanced budget in which expenditures are projected to equal revenues. We are in a positive position where we can absorb the carryover spending authority request of \$939,847 within this balanced budget. In addition to that, projections show \$1.4 MM of available funds yet to be allocated. These funds are available for the Board of Education to allocate in the 2017-18 budget as they see fit.

Unassigned general fund balance reserves are currently greater than 10% of budgeted expenditures; therefore, the portion of school board policy 3323 that requires a one million dollar budgeted surplus (if the fund balance is below the 10% threshold) will not be applicable for 2017-18.

## State Aid

The total state aid used in computing the 2017-2018 revenue limit and tax levy is \$152,405,289. This is an overall decrease of \$4,197,178 or -2.68% from the 2016-2017 amount of \$156,602,467. Subtracting the state aid from the revenue limit amount of \$236,804,335 allows for total limited revenue of \$84,399,046 for fund 10 operations and fund 38 debt repayment. State law mandates that non-referendum debt (fund 38) be included inside the revenue limit formula.

	2016-17 DPI Certified Aid	2017-18 DPI Certified Aid	\$ Change From Prior Year	% Change from Prior Year
<b>General State Aid (Equalization Aid)</b>	\$155,113,635	\$150,633,529	(\$4,480,106)	-2.89%
<b>High Poverty Aid</b>	\$1,488,832	\$1,771,760	\$282,928	19.00%
<b>Total Aid in Revenue Limit Computation</b>	<b>\$156,602,467</b>	<b>\$152,405,289</b>	<b>(\$4,197,178)</b>	<b>-2.68%</b>

## Property Tax Impact

School district property taxes include levies for general operations, debt service, capital expansion, and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in "mills" or property tax dollars levied per \$1,000 of equalized property value.

The 2017-2018 total property tax levy of \$90,741,848 consists of the following levies:

General Fund	\$73,540,969
Debt Service	\$15,700,879
Community Service	<u>\$ 1,500,000</u>
	<u>\$90,741,848</u>



The total allowable general fund tax levy is \$73,540,969. The Debt Service levy is comprised of \$5,223,023 of referendum debt (outside of limit) and \$10,477,856 of non-referendum debt (inside of limit). The community service levy is comprised of \$500,000 to operate the recreation department and senior center and \$1,000,000 for other community service programs.

The 2017-2018 District equalized property value of \$8,868,543,467 represents a 3.36% increase compared to the previous year. The total levy of \$90,741,848 represents an increase of 4.00%, and the total tax mil rate of \$10.23 represents a 0.61% increase from the previous year. The tax on property valued at \$100,000 increased by \$6.24 from \$1,016.95 to \$1,023.19. A historical comparison of tax levy that includes the mill rate breakdown by fund can be found in the Introduction Section of this report (see table of contents for page number).

## **Fund Balance**

The District's general fund balance at the end of the 2016-2017 fiscal year (as of June 30, 2017) was \$49,045,390. The amount represents the difference between the general fund's assets and liabilities. Fund balance is created or increased when fund revenues exceed fund expenditures for a fiscal period. The history of the District's fund balance can be found in the Financial Section of this report (see table of contents for page number). As of June 30, 2017, the total fund balance equated to 19.98% of the ending 2016-2017 general fund expenditures; however, the unassigned portion of the fund balance was \$46,441,913 or 18.92% of the ending general fund expenditures.

The total general fund ending fund balance is projected to remain \$49,045,390 at the end of 2017-2018 which represents 19.51% of the current year budgeted expenditures. Included in that number are the portions of the fund balance assigned for specific purposes such as charter schools. After adjusting for the assigned balances, the fund is left with an unassigned projected balance of \$46,441,913 which represents 18.47% of the budgeted expenditures.

As stated in School Board Policy (Rule 3323), the District will strive to maintain an unassigned fund balance in the general operating fund between 15% and 20% of budgeted appropriation. The policy also includes a stipulation that requires a one million dollar budgeted surplus if the percentage falls below 10%, which does not apply for 2017-2018.

## General District Information

Kenosha Unified School District consists of the City of Kenosha, the Village of Pleasant Prairie and the Village and Town of Somers. For the 2017-2018 school year, the equalized property value and tax levy of the District is divided in the following manner:

	Equalized Value	Tax Levy	% of Total
<b>City of Kenosha</b>	\$5,388,990,435	\$55,139,489	60.77%
<b>Village of Pleasant Prairie</b>	2,685,916,232	27,481,965	30.29%
<b>Town of Somers</b>	93,166,500	953,268	1.05%
<b>Village of Somers</b>	700,470,300	7,167,126	7.90%
<b>Totals</b>	<b>\$8,868,543,467</b>	<b>\$90,741,848</b>	<b>100.00%</b>

A history of the equalized value and tax levy breakdown between municipality is provided in the Introduction Section of this report (see table of contents for page number).

The legal name of the school district is “Kenosha School District No. 1”, but is commonly referred to as “Kenosha Unified School District No. 1” or “Kenosha Unified School District”. In 1994, the electors of the District supported a referendum to change from a unified district to common school district for Wisconsin state statute interpretations.

The policy making body for the District is the School Board which is comprised of seven (7) persons elected from anywhere in the District boundaries. Each member serves a three (3) year term with either two (2) or three (3) members up for election in any given spring.

The Board operates with various standing sub-committees. These consist of the Audit/Budget/Finance Committee, the Curriculum/Program Committee, the Personnel/Policy Committee, and the Planning/Facilities/Equipment Committee. These committees regularly meet on a monthly basis.

Names of the present members of the Board of Education and members of the District’s administrative team are listed in the Introductory Section of this budget document.

## Budget Document Components

A separate section for each major fund category has been presented in this budget document. The audited revenues and expenditures for the past three (3) years are also presented, along with the adopted 2017-2018 budget.

## **Budget Adoption Format**

The format for the budget adoption by the Board of Education, as recommended by the Department of Public Instruction, is presented in this report. It is this budget adoption format, used by the Board of Education, which ultimately determines the flexibility management has for administering the budget. By using the Department of Public Instruction recommended format, Board approval is only required when appropriations and/or purposes are changed between the major functional areas.

### General Fund 10

This fund is used to account for all financial activities relating to the District's current operations, except those which require separate funds. In 2000, the DPI required Districts to create a Fund 27, which is used to record all special education revenues and expenditures. The net cost of special education is funded through a transfer from the General Fund (10) to the Special Education Fund (27). This expenditure is classified as a non-program transaction in the 400000 function series in the General Fund.

### Special Projects Fund 20

This fund is used to account for activities funded by specific donations, federal and state grant programs. Only programs the DPI has identified as being accounted for in this fund can be recorded here. Federal funding amounts for this year's special education and head start programs are reported here. The reimbursement for Fund 27's non-aided costs will be paid from Fund 10 and recorded in Fund 27 revenue as "Operating Transfers In". Fund 27 has been structured in a way that the revenue and expenditure costs will be easily distinguished between federal, state and local funding.

### Debt Service Fund 30

The amounts presented here are based on the District's debt amortization schedule for this year. The debt service revenue is based on the tax levy collection for the calendar year payment of principal and interest, while the debt service expenditure is based on fiscal year principal and interest payments.

The Debt Service Fund includes debt service for the repayment of referendum, and non-referendum debt to repay the financing of the District's unfunded pension liability and various construction projects.

### Capital Projects Fund 40

Expenditures presented here are based on designating the use of borrowed funds for capital improvement and major maintenance needs in the District. The renovation and updating of schools as part of energy efficiency projects are included in this fund.

### Food Service Fund 50

The Fund 50 revenue budget presented includes no increase in school lunch prices which is normally a Federal requirement. The District received a waiver for the 2017-2018 fiscal year due to a significant fund balance in the Food Service fund. The expenditure budget presented includes salary and benefit costs along with any necessary changes for utilities and operations.

### Pupil Activities Fund 60

A district is not required to budget for revenues and expenses on its financial statements for this fund.

### Trust Fund 70

In August 2006, the District established the Kenosha Unified School District Post-Employment Benefits Trust (the “Trust”) for the purpose of holding assets (the “Trust Estate”) for the payment of benefits to the members of the District’s other postemployment benefit plan (OPEB), and incurring debt, as provided by the agreement.

## **Summary**

The Kenosha Unified School District's budget for Fiscal Year 2017-2018 has been prepared in accordance with the budgeting and financial operation policies of the District and it conforms to existing State of Wisconsin requirements as set forth by the State constitution, State statutes, and the Department of Public Instruction. It is always the desire of the administration to present the Board of Education an appropriately balanced budget. This budget supports the current instructional programs of the District; while taking into consideration the visions, parameters and objectives of the Board, in order to sustain our instructional and fiscal responsibilities.

**Kenosha Unified School District 2017-2 018**  
**Budgeted Staff Full-Time Equivalent (FTE) by Location**

**Return to  
the Table  
of Contents**

BUDGETED FTE		STAFF TYPE							
PCN LOCATION CATEGORY	LOCATION	ADMINISTRATIVE, SUPERVISORY, TECHNICAL	CARPENTERS & PAINTERS	EDUCATIONAL SUPPT PROFESSIONAL	INTERPRETERS	SECRETARIES & CLERICAL	SERVICE & CUSTODIAL	TEACHERS	TOTAL
<b>PRE-K</b>	272-4K Program					1.00		35.70	36.70
	871-Head Start	1.00		26.00		3.00	1.50	5.11	36.61
<b>PRE-K Total</b>		<b>1.00</b>		<b>26.00</b>		<b>4.00</b>	<b>1.50</b>	<b>40.81</b>	<b>73.31</b>
<b>ELEMENTARY</b>	145-Forest Park Elementary	1.00		4.00		1.00	2.50	22.00	30.50
	146-Frank Elementary	1.00		6.31		1.00	3.50	23.85	35.66
	147-Grant Elementary	1.00		5.00		1.00	2.00	17.00	26.00
	150-Harvey Elementary	1.00		5.00		1.00	2.50	16.00	25.50
	153-Jefferson Elementary	1.00		3.00		1.00	2.00	15.50	22.50
	155-McKinley Elementary	1.00		4.00		1.00	2.00	19.50	27.50
	156-Pleasant Prairie Elementary	1.00		5.00		1.00	3.50	31.00	41.50
	157-Prairie Lane Elementary	1.00		6.50	3.00	1.00	3.00	22.00	36.50
	158-Roosevelt Elementary	1.00		4.00		1.00	2.50	25.00	33.50
	160-Somers Elementary	1.00		8.00		1.00	3.50	27.00	40.50
	161-Southport Elementary	1.00		6.00		1.00	2.50	24.00	34.50
	162-Strange Elementary	1.00		6.00		1.00	3.00	29.00	40.00
	163-Grewenow Elementary	1.00		6.60		1.00	2.50	22.00	33.10
	164-Vernon Elementary	1.00		6.00		1.00	3.50	19.70	31.20
	165-Brass Community School	1.00		8.00		1.00	3.00	28.00	41.00
	166-Whittier Elementary	1.00		4.80		1.00	3.00	21.50	31.30
	167-Wilson Elementary	1.00		2.00		1.00	2.00	11.50	17.50
	168-Bose Elementary	1.00		6.00		1.00	2.00	18.00	28.00
	169-Stocker Elementary	1.00		7.00		1.00	3.50	25.49	37.99
	170-Jeffery Elementary	1.00		6.00		1.00	2.00	20.50	30.50
	173-Edward Bain School of Creative Arts	1.00		8.47		1.00	5.00	28.49	43.96
	175-Edward Bain School of Dual Language	1.00		1.47		1.00		18.20	21.67
	178-Nash Elementary	1.00		7.00		1.00	3.50	32.00	44.50
<b>ELEMENTARY Total</b>		<b>23.00</b>		<b>126.15</b>	<b>3.00</b>	<b>23.00</b>	<b>62.50</b>	<b>517.23</b>	<b>754.88</b>
<b>MIDDLE</b>	330-Lance Middle School	2.00		11.50	2.00	5.00	5.00	60.17	85.67
	331-Lincoln Middle School	2.00		8.00		4.00	5.00	48.00	67.00
	333-Washington Middle School	2.00		3.49		4.00	4.50	42.50	56.49
	334-Bullen Middle School	2.00		5.49		4.00	5.00	52.00	68.49
	337-Mahone Middle School	2.00		10.00		4.00	7.00	68.00	91.00
<b>MIDDLE Total</b>		<b>10.00</b>		<b>38.48</b>	<b>2.00</b>	<b>21.00</b>	<b>26.50</b>	<b>270.67</b>	<b>368.65</b>
<b>MIDDLE/HIGH</b>	852-Hillcrest School	1.00		2.07		1.00	1.00	12.84	17.91
<b>MIDDLE/HIGH Total</b>		<b>1.00</b>		<b>2.07</b>		<b>1.00</b>	<b>1.00</b>	<b>12.84</b>	<b>17.91</b>
<b>HIGH</b>	424-Indian Trail High School & Academy	5.00		26.00		10.00	12.00	130.54	183.54
	425-Bradford High School	4.00		26.00		10.00	11.00	86.23	137.23
	426-Tremper High School	4.00		23.40	1.00	9.00	12.00	92.40	141.80
	427-Reuther High School	1.00		3.87		4.00	6.00	37.00	51.87
	428-Lakeview Technology Academy	3.00		1.00		2.00	2.00	21.49	29.49
	429-Boys & Girls Club (STEP-East)			4.00	1.00			3.00	8.00
<b>HIGH Total</b>		<b>17.00</b>		<b>84.27</b>	<b>2.00</b>	<b>35.00</b>	<b>43.00</b>	<b>370.66</b>	<b>551.93</b>

**Kenosha Unified School District 2017-2 018**  
**Budgeted Staff Full-Time Equivalent (FTE) by Location**

Return to  
the Table  
of Contents

BUDGETED FTE		STAFF TYPE							
PCN LOCATION CATEGORY	LOCATION	ADMINISTRATIVE, SUPERVISORY, TECHNICAL	CARPENTERS & PAINTERS	EDUCATIONAL SUPPT PROFESSIONAL	INTERPRETERS	SECRETARIES & CLERICAL	SERVICE & CUSTODIAL	TEACHERS	TOTAL
<b>CHARTER</b>	102-Brompton Academy	1.00		3.00				13.62	17.62
	112-Dimensions of Learning Academy	1.00		1.00		1.80	1.70	13.00	18.50
	113-KTEC(East)	2.00		3.00		2.00	2.70	30.67	40.37
	114-KTEC(West)	1.00		7.00			4.00	49.75	61.75
	421-Kenosha eSchool	1.00		1.00		1.00		11.99	14.99
	422-Harborside & Paideia Academy	2.00		3.70		4.00	0.13	43.62	53.45
<b>CHARTER Total</b>		<b>8.00</b>		<b>18.70</b>		<b>8.80</b>	<b>8.53</b>	<b>162.65</b>	<b>206.68</b>
<b>COMMUNITY</b>	880-Recreation Department					4.00			4.00
<b>COMMUNITY Total</b>						<b>4.00</b>			<b>4.00</b>
<b>CENTRALLY TRACKED</b>	802-Superintendent's Office	3.00							3.00
	804-Human Resources	6.00		1.00		5.00		1.00	13.00
	805-Information Services	40.25				3.00			43.25
	806-Business Services	1.00							1.00
	807-Facilities Services	5.00	9.00			2.00	28.00		44.00
	808-Finance Department	10.00				4.00			14.00
	809-Career & Technical Ed	1.00				1.00			2.00
	810-Athletics/Health/Recreation	1.00						17.25	18.25
	811-Teaching and Learning	6.00		1.00		5.00		1.00	13.00
	812-Fine Arts	1.00						55.72	56.72
	813-Title III/Bilingual	1.00		1.00				54.20	56.20
	815-Dept of Special Ed	6.75		5.00	1.00	6.00		104.53	123.28
	816-Title I	1.00				2.00		3.16	6.16
	817-Instructional Media Center	3.00				3.00		5.00	11.00
	818-Student Support/Guidance	1.00						84.00	85.00
	819-Organizational Training & Development	1.00						1.49	2.49
	822-Transportation	1.00				1.00			2.00
	823-Distribution & Utilities	1.00				1.50	3.90		6.40
	824-Food Service	3.00				2.00	17.60		22.60
	837-Community & Parent Relations	1.00		1.00		1.00		1.00	4.00
	838-Communications	4.00				1.25			5.25
	839-School Leadership Middle & High School	3.00				1.00			4.00
	841-School Leadership Elementary	3.00				1.00		1.00	5.00
	851-Educational Accountability	5.00		1.00		2.00			8.00
	874-Educational Support Center						2.50		2.50
<b>CENTRALLY TRACKED Total</b>		<b>109.00</b>	<b>9.00</b>	<b>10.00</b>	<b>1.00</b>	<b>41.75</b>	<b>52.00</b>	<b>329.35</b>	<b>552.10</b>
<b>TOTAL</b>		<b>169.00</b>	<b>9.00</b>	<b>305.67</b>	<b>8.00</b>	<b>138.55</b>	<b>195.03</b>	<b>1,704.21</b>	<b>2,529.45</b>

## Kenosha Unified School District Student Enrollment

- ◆ The total third Friday enrollment for school year 2017-18 was 21,655. That is a decrease of 274 students from the 2016-2017 school year.
- ◆ The third Friday membership count of actual students in the district is converted into full time equivalents (FTE) for revenue limit calculations. If a student attends school all day, that student is considered one (1) FTE for the third Friday count. If a student only attends school for half a day, that student is considered a one-half (0.50) FTE for the third Friday count. Certain 4-K program students are considered six-tenths (0.60) FTE.

School Year	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2017-2018	1,333	1,411	7,537	4,514	6,860	21,655
2016-2017	1,299	1,443	7,631	4,536	7,020	21,929
2015-2016	1,338	1,417	7,778	4,603	7,125	22,261
2014-2015	1,407	1,581	7,782	4,723	6,981	22,474
2013-2014	1,502	1,586	7,843	4,843	6,902	22,676
2012-2013	1,172	1,600	7,969	5,011	6,887	22,639
2011-2012	1,151	1,612	8,214	5,044	6,957	22,978
2010-2011	1,238	1,604	8,287	4,892	7,101	23,122
2009-2010	1,143	1,580	8,364	4,809	7,123	23,019
2008-2009	952	1,676	8,349	4,805	7,056	22,838
2007-2008	838	1,600	8,337	4,933	7,061	22,769
2006-2007	799	1,703	8,231	4,808	7,044	22,585
2005-2006	840	1,653	8,004	4,827	6,891	22,215
2004-2005	804	1,651	7,802	4,909	6,693	21,859
2003-2004	772	1,578	7,712	5,015	6,427	21,504
2002-2003	735	1,494	7,833	4,936	6,148	21,146
2001-2002	675	1,475	7,758	4,782	5,910	20,600
2000-2001	649	1,484	7,775	4,496	5,754	20,158
1999-2000	612	1,474	7,728	4,324	5,519	19,657
1998-1999	613	1,432	7,741	4,304	5,475	19,565
1997-1998	633	1,475	7,538	4,244	5,455	19,345
1996-1997	683	1,445	7,463	4,104	5,351	19,046

## Kenosha Unified School District

### Financial Information State and Local Revenues

- ◆ Wisconsin Act 16 implemented *revenue limits* beginning with the 1993-94 school year. A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General, Non-Referendum Debt (authorized after August 12, 1993), and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively. (Prior to 2001-2002, the Community Service Fund levy was included in the revenue limit.).
- ◆ The maximum limit is based upon enrollment changes, allowable per pupil change, which is supposed to be related to the change in the Consumer Price Index (CPI), and each district's prior year controlled revenue. Upon application and approval by the Department of Public Instruction (DPI), a district may increase its maximum limit by an additional amount for specific exemptions. A district then determines the maximum allowable levy for Funds 10, 38, and 41 by subtracting the October 15 General Aid Certification and High Poverty Aid estimates (provided by DPI) from the district's maximum revenue limit.
- ◆ In the final 2005-2007 Budget Act, the State Legislature approved increasing the allowable percentage of unused revenue limit carryover for school districts from 75% to 100% beginning in the 2004-2005 fiscal year. This action provides school districts options in administering the revenue limit authority and tax levy in future years by eliminating the penalty for not taking full advantage of the revenue limit authority.
- ◆ The Kenosha Unified School District 2017-2018 total tax levy increased by \$3,486,046 as compared to the prior year. The mill rate per \$1,000 of equalized valuation is \$10.23, which is a 0.61% increase from the prior year.
- ◆ General Aid is state aid which is not limited to any specific program, purpose, or target population but which may be used in financing the general educational program as seen fit by the recipient district. General Aid can be contrasted with Categorical Aid in that districts are typically restricted in their use of Categorical Aid.
- ◆ The equalized property valuation to be used for tax apportionment is provided by the Wisconsin Department of Revenue in the month of October. The district's amount of state aid was provided on October 13, 2017 using the state mandated formulas. All public school districts must certify a property tax levy by November 1<sup>st</sup> of each year.



## Revenue Limit History

School Year	Revenue Limit	State Aid (Including High Poverty Aid)	Allowable Tax Levy- Inside Limit	Revenue Limit Change	State Aid % of Revenue Limit
2017-2018	236,804,335	152,405,289	84,399,046	0.52%	64.36%
2016-2017	235,574,833	156,602,467	78,972,366	2.28%	66.48%
2015-2016	230,331,138	154,043,838	76,287,300	0.79%	66.88%
2014-2015	228,525,060	151,983,023	76,542,037	0.37%	66.51%
2013-2014	227,691,378	147,807,996	79,883,382	1.08%	64.92%
2012-2013	225,269,596	147,387,505	77,882,091	1.27%	65.43%
2011-2012	222,441,569	142,393,589	80,047,980	-4.46%	64.01%
2010-2011	232,824,875	147,239,655	85,585,220	4.43%	63.24%
2009-2010	222,943,945	143,411,204	79,532,741	3.43%	64.33%
2008-2009	215,548,551	142,301,163	73,247,388	4.69%	66.02%
2007-2008	205,888,597	137,064,650	68,823,947	5.31%	66.57%
2006-2007	195,516,354	132,312,804	63,203,550	5.93%	67.67%
2005-2006	184,577,010	127,651,415	56,925,595	5.94%	69.16%
2004-2005	174,223,694	117,768,874	56,454,820	5.94%	67.60%
2003-2004	164,453,484	113,206,340	51,247,144	6.38%	68.84%
2002-2003	154,590,620	107,585,032	47,005,588	6.80%	69.59%
2001-2002	144,744,968	99,793,850	44,951,118	6.20%	68.94%
2000-2001	136,299,878	92,546,320	43,753,558	6.97%	67.90%
1999-2000	127,419,835	90,459,425	36,960,410	5.67%	70.99%
1998-1999	120,579,924	83,905,551	36,674,373	6.41%	69.59%
1997-1998	113,314,620	77,590,321	35,724,299	5.54%	68.47%
1996-1997	107,365,166	70,537,548	36,827,618	6.18%	65.70%

### Equalized Value Breakdown by Municipality

School Year	Kenosha	Percent of Total	Pleasant Prairie	Percent of Total	Town of Somers	Percent of Total	Village of Somers	Percent of Total
2017-2018	5,388,990,435	60.77%	2,685,916,232	30.29%	93,166,500	1.05%	700,470,300	7.90%
2016-2017	5,210,803,885	60.73%	2,618,542,874	30.52%	91,475,700	1.07%	659,308,500	7.68%
2015-2016	5,060,989,192	61.62%	2,432,039,029	29.61%	719,825,100	8.77%	N/A	N/A
2014-2015	4,952,267,895	62.24%	2,263,069,229	28.45%	741,006,700	9.31%	N/A	N/A
2013-2014	4,793,378,481	62.31%	2,126,650,297	27.64%	773,269,300	10.05%	N/A	N/A
2012-2013	5,056,018,109	63.34%	2,118,733,592	26.54%	808,180,900	10.12%	N/A	N/A
2011-2012	5,425,529,318	63.80%	2,248,519,934	26.44%	829,754,900	9.76%	N/A	N/A
2010-2011	5,773,067,908	64.64%	2,304,066,977	25.80%	854,366,100	9.56%	N/A	N/A
2009-2010	6,172,612,789	64.90%	2,537,267,815	26.68%	800,978,100	8.42%	N/A	N/A
2008-2009	6,267,271,712	65.09%	2,527,629,911	26.25%	833,512,300	8.66%	N/A	N/A
2007-2008	6,178,644,610	65.04%	2,486,139,799	26.17%	834,937,700	8.79%	N/A	N/A
2006-2007	5,863,636,151	65.53%	2,321,214,525	25.94%	763,510,200	8.53%	N/A	N/A
2005-2006	5,370,762,904	65.83%	2,107,884,223	25.84%	679,674,300	8.33%	N/A	N/A
2004-2005	4,940,681,500	66.67%	1,847,371,807	24.93%	622,650,900	8.40%	N/A	N/A

### Total Tax Levy Breakdown by Municipality and Change from the Prior Year

School Year	Kenosha	Change	Pleasant Prairie	Change	Town of Somers	Change	Village of Somers	Change
2017-2018	55,139,489	4.05%	27,481,965	3.20%	953,268	2.47%	7,167,126	6.89%
2016-2017	52,991,367	-3.77%	26,629,321	0.63%	930,264	-88.12%	6,704,850	100%
2015-2016	55,069,624	-0.93%	26,463,498	4.18%	7,832,559	-5.83%	N/A	N/A
2014-2015	55,587,859	-4.39%	25,402,336	-1.52%	8,317,599	-11.32%	N/A	N/A
2013-2014	58,142,074	-0.68%	25,795,555	5.16%	9,379,497	0.24%	N/A	N/A
2012-2013	58,537,890	-2.06%	24,530,409	-0.97%	9,357,009	2.37%	N/A	N/A
2011-2012	59,767,725	-2.32%	24,769,735	1.43%	9,140,594	0.94%	N/A	N/A
2010-2011	61,188,428	8.01%	24,420,679	4.87%	9,055,379	23.19%	N/A	N/A
2009-2010	56,648,561	2.54%	23,285,531	4.51%	7,350,900	0.05%	N/A	N/A
2008-2009	55,243,191	5.50%	22,279,925	5.74%	7,347,038	3.83%	N/A	N/A
2007-2008	52,364,508	7.02%	21,070,234	8.78%	7,076,164	11.07%	N/A	N/A
2006-2007	48,927,551	11.67%	19,368,757	12.64%	6,370,908	14.90%	N/A	N/A
2005-2006	43,813,002	-2.12%	17,195,460	2.74%	5,544,570	-1.71%	N/A	N/A
2004-2005	44,759,972	8.84%	16,736,216	9.18%	5,640,889	10.42%	N/A	N/A
2003-2004	41,123,056	8.27%	15,328,879	9.25%	5,108,575	10.84%	N/A	N/A
2002-2003	37,980,585	5.14%	14,030,985	3.96%	4,608,956	-1.07%	N/A	N/A

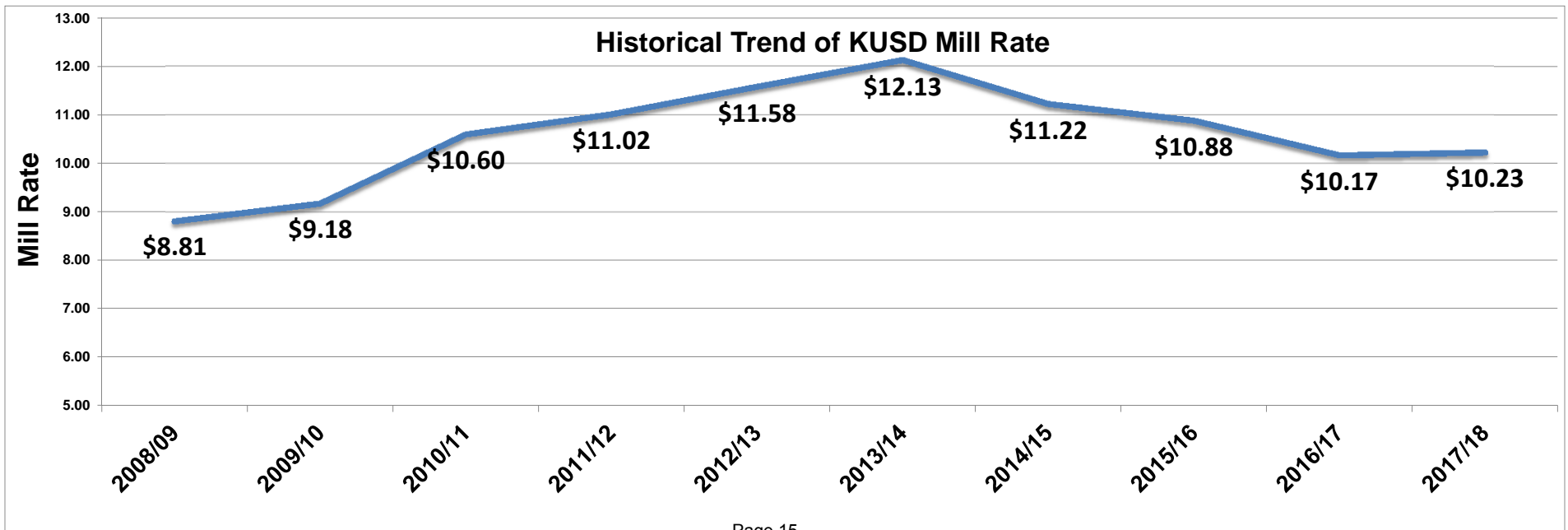
# Kenosha Unified School District Tax Levy Information and History

[Return to  
the Table  
of Contents](#)

School Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Chargeback Levy	Mill Rate	Fund 30 Debt Service Levy	Mill Rate	Fund 80 Community Service Levy	Mill Rate	Total Levy	Total Mill Rate	% Tax Levy Change	% Mill rate Change
2008/09	9,628,413,923	1.35%	70,705,971	18,570	7.345	12,264,373	1.2738	1,881,240	0.1954	84,870,154	8.8146	5.41%	4.01%
2009/10	9,510,858,704	-1.22%	73,218,329	6,733	7.699	12,168,871	1.2795	1,881,240	0.1978	87,275,173	9.1764	2.83%	4.10%
2010/11	8,931,500,985	-6.09%	79,133,470	29,422	8.863	13,520,354	1.5138	1,981,240	0.2218	94,664,486	10.5989	8.47%	15.50%
2011/12	8,503,804,152	-4.79%	77,070,827	-	9.063	14,625,987	1.7199	1,981,240	0.2330	93,678,054	11.0160	-1.04%	3.94%
2012/13	7,982,932,601	-6.13%	74,684,161	64,333	9.364	15,626,547	1.9575	2,050,267	0.2568	92,425,308	11.5779	-1.34%	5.10%
2013/14	7,693,298,078	-3.63%	75,664,429		9.835	16,152,697	2.0996	1,500,000	0.1950	93,317,126	12.1297	0.96%	4.77%
2014/15	7,956,343,824	3.42%	72,788,341		9.148	15,019,453	1.8877	1,500,000	0.1885	89,307,794	11.2247	-4.30%	-7.46%
2015/16	8,212,853,321	3.22%	71,041,926		8.650	16,823,755	2.0485	1,500,000	0.1826	89,365,681	10.8812	0.06%	-3.06%
2016/17	8,580,130,959	4.47%	69,282,075		8.075	16,473,727	1.9200	1,500,000	0.1748	87,255,802	10.1695	-2.36%	-6.54%
2017/18	8,868,543,467	3.36%	73,540,969		8.292	15,700,879	1.7704	1,500,000	0.1691	90,741,848	10.2319	4.00%	0.61%

Tax on \$100,000 Property		\$200,000 Property
16/17 Property Tax	\$ 1,016.95	\$ 2,033.90
17/18 Property Tax	\$ 1,023.19	\$ 2,046.38
Increase (Decrease)	\$ 6.24	\$ 12.47
% Increase (Decrease)	0.61%	0.61%

2017/18	
Equalized Valuation	\$8,868,543,467
% Change in Valuation	3.36%
Total Levy	\$90,741,848
Total Mill Rate	\$10.23
% Tax Levy Change	4.00%
% Mill rate Change	0.61%



# KENOSHA UNIFIED SCHOOL DISTRICT NO. 1

## 2017-2018 BUDGET PUBLICATION

[Return to  
the Table  
of Contents](#)

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2015-2016</b>	<b>Unaudited 2016-2017</b>	<b>Proposed 2017-2018</b>
Beginning Fund Balance	42,222,192	44,557,313	49,045,390
Ending Fund Balance	44,557,313	49,045,390	49,045,390
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Operating Transfer-In (Source 100)	131,231	110,461	229,946
Local Sources (Source 200)	73,394,151	71,535,948	75,594,637
Inter-district Payments (Source 300 & 400)	487,716	610,926	610,000
Intermediate Sources (Source 500)	15,000	15,000	22,500
State Sources (Source 600)	159,775,352	164,279,890	164,352,433
Federal Sources (Source 700)	10,360,482	10,808,138	10,140,999
All Other Sources (Source 800 & 900)	684,181	2,618,491	491,975
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>244,848,113</b>	<b>249,978,854</b>	<b>251,442,491</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100000)	125,357,212	124,321,356	128,408,461
Support Services (Function 200000)	81,453,518	85,801,885	86,077,144
Non-Program Transactions (Function 400000)	35,702,263	35,367,537	36,956,886
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>242,512,992</b>	<b>245,490,778</b>	<b>251,442,491</b>

<b>SPECIAL PROJECTS FUND (FUND 20)</b>	<b>Audited 2015-2016</b>	<b>Unaudited 2016-2017</b>	<b>Proposed 2017-2018</b>
Beginning Fund Balance	10,347	266,152	157,679
Ending Fund Balance	266,152	157,679	157,679
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>49,680,174</b>	<b>48,846,373</b>	<b>54,375,454</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>49,424,369</b>	<b>48,954,845</b>	<b>54,375,454</b>

<b>DEBT SERVICE FUND (FUND 30)</b>	<b>Audited 2015-2016</b>	<b>Unaudited 2016-2017</b>	<b>Proposed 2017-2018</b>
Beginning Fund Balance	2,240,383	3,378,047	4,644,244
Ending Fund Balance	3,378,047	4,644,244	4,069,017
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>33,940,419</b>	<b>30,277,732</b>	<b>17,014,607</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>32,802,755</b>	<b>29,011,535</b>	<b>17,589,834</b>

<b>CAPITAL PROJECTS FUND (FUND 40)</b>	<b>Audited 2015-2016</b>	<b>Unaudited 2016-2017</b>	<b>Proposed 2017-2018</b>
Beginning Fund Balance	3,464,984	10,811,862	67,782,523
Ending Fund Balance	10,811,862	67,782,523	45,696,802
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>16,882,776</b>	<b>75,206,966</b>	<b>401,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,535,899</b>	<b>18,236,305</b>	<b>22,486,721</b>

# KENOSHA UNIFIED SCHOOL DISTRICT NO. 1

## 2017-2018 BUDGET PUBLICATION

[Return to  
the Table  
of Contents](#)

<b>FOOD SERVICE FUND (50)</b>	<b>Audited 2015-2016</b>	<b>Unaudited 2016-2017</b>	<b>Proposed 2017-2018</b>
Beginning Fund Balance	2,579,425	2,904,665	3,169,813
Ending Fund Balance	2,904,665	3,169,813	3,169,813
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,656,397</b>	<b>8,682,083</b>	<b>8,775,580</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,331,157</b>	<b>8,416,935</b>	<b>8,775,580</b>

<b>COMMUNITY SERVICES FUND (FUND 80)</b>	<b>Audited 2015-2016</b>	<b>Unaudited 2016-2017</b>	<b>Proposed 2017-2018</b>
Beginning Fund Balance	2,368,848	2,703,263	3,011,591
Ending Fund Balance	2,703,263	3,011,591	2,822,777
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,629,431</b>	<b>1,712,545</b>	<b>1,530,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,295,016</b>	<b>1,404,217</b>	<b>1,718,814</b>

<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>			
<b>ALL FUNDS</b>	<b>Audited 2015-2016</b>	<b>Unaudited 2016-2017</b>	<b>Proposed 2017-2018</b>
<b>GROSS TOTAL EXPENDITURES - ALL FUNDS</b>	<b>343,902,188</b>	<b>351,514,616</b>	<b>356,388,894</b>
Interfund Transfers (Source 100) - ALL FUNDS	32,171,106	31,124,530	32,343,527
Refinancing Expenditures (Fund 30)	14,984,537	7,544,687	947,480
<b>NET TOTAL EXPENDITURES - ALL FUNDS</b>	<b>296,746,545</b>	<b>312,845,399</b>	<b>323,097,887</b>
<b>PERCENTAGE CHANGE FROM PRIOR YEAR</b>	<b>1.04%</b>	<b>5.43%</b>	<b>3.28%</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2015-2016</b>	<b>Unaudited 2016-2017</b>	<b>Proposed 2017-2018</b>
General Fund	71,041,926	69,282,075	73,540,969
Referendum Debt Service Fund	11,986,597	7,158,149	5,223,023
Non-Referendum Debt Service Fund	4,837,158	9,315,578	10,477,856
Capital Expansion Fund	0	0	0
Community Service Fund	1,500,000	1,500,000	1,500,000
<b>TOTAL SCHOOL LEVY</b>	<b>89,365,681</b>	<b>87,255,802</b>	<b>90,741,848</b>
<b>PERCENTAGE INCREASE FROM PRIOR YEAR</b>	<b>0.06%</b>	<b>-2.36%</b>	<b>4.00%*</b>

\* Preliminary Estimate

Note: Subtotals contain calculated fields and formulas which may result in rounded values

# KENOSHA UNIFIED SCHOOL DISTRICT NO. 1

## 2017-2018 BUDGET PUBLICATION

Return to  
the Table  
of Contents

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Performance Services, Inc.		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$16,908,008
Total Project Payback Period			10.15
Years of Debt Payments			20
Remaining Useful Life of the Facility			25 Years
Prior Year Resolution Expense Amount	Fiscal Year	2017	\$6,182,765
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2017	\$6,062,433
Utility Savings applied in Prior Year to Debt	Fiscal Year	2017	\$120,332
Sum of reported Utility Savings to be applied to Debt			\$145,421
		<b>Savings Reported for 2016-17</b>	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Bose Elementary School	\$2,318,840	\$26,684	\$216,024
Forest Park Elementary School	\$4,179,133	\$22,634	\$392,027
Grant Elementary School	\$2,644,576	\$12,446	\$244,773
Grewenow Elementary School	\$1,363,798	\$11,110	\$119,844
Harvey Elementary School	\$2,502,299	\$18,981	\$220,839
Jefferson Elementary School	\$2,250,193	\$12,251	\$208,212
Jeffery Elementary School	\$1,139,834	\$10,454	\$106,537
Roosevelt Elementary School	\$4,047,209	\$9,402	\$363,959
Vernon Elementary School	\$4,998,347	\$21,457	\$465,684
<b>Entire Energy Efficiency Project Totals</b>	<b>\$25,444,229</b>	<b>\$145,421</b>	<b>\$2,337,899</b>

Dated this 24th day of October, 2017

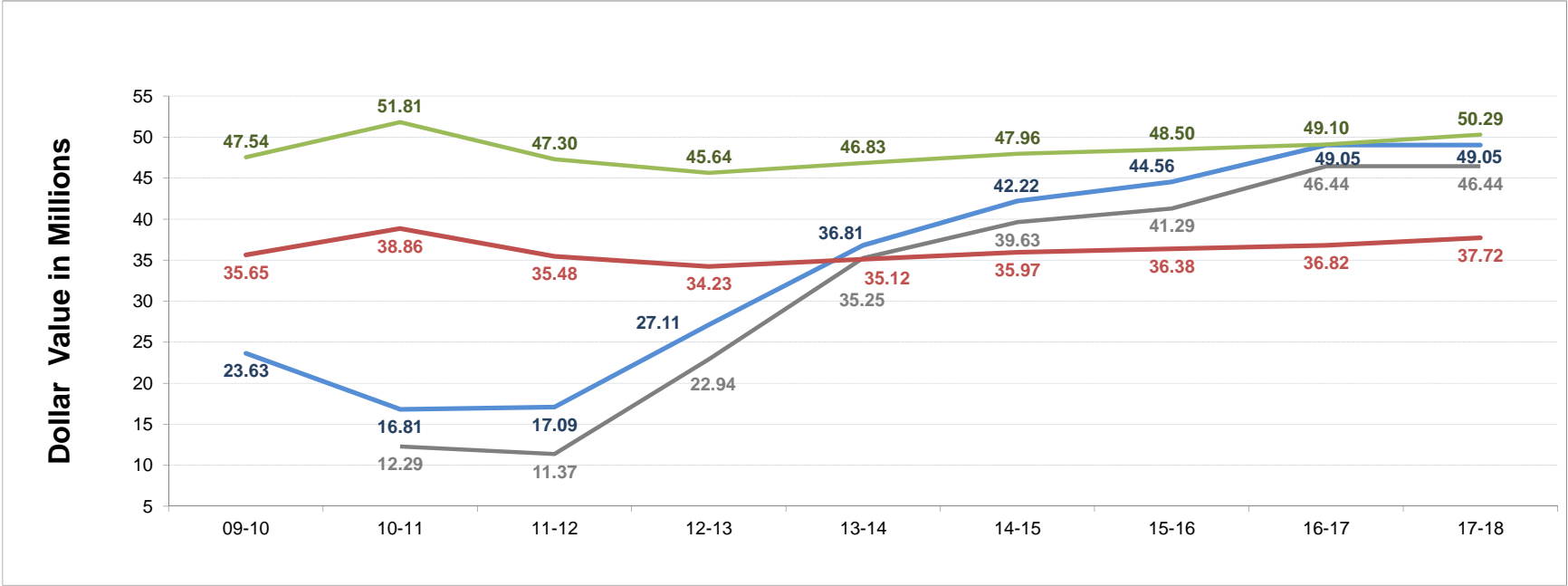
Daniel Wade  
School Board Clerk

## FUND 10 - GENERAL FUND

	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
<b>REVENUE</b>				
<b>FUND TRANSFERS</b>				
100 Transfer In	\$ -	\$ 131,231	\$ 110,461	\$ 229,946
<b>LOCAL SOURCES</b>				
210 Taxes	72,987,916	71,222,124	69,456,742	73,720,969
260 Non-Capital Sales	141,234	278,329	257,829	147,000
270 School Activity Income	182,790	159,165	175,865	140,000
280 Interest on Investments	37,225	46,474	176,741	177,000
290 Other Local	1,725,711	1,688,059	1,468,771	1,409,668
<b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>				
340 Open Enrollment Tuition	487,120	487,716	610,926	610,000
<b>INTERMEDIATE SOURCES</b>				
590 Other Intermediate	21,478	15,000	15,000	22,500
<b>STATE SOURCES</b>				
610 State Aid Categorical	4,604,300	4,623,824	1,136,473	1,137,169
620 State Aid General	151,983,023	154,003,234	156,531,282	152,405,289
630 Special Projects Grants	481,378	451,786	545,904	494,954
640 Payments for Services	185,889	207,240	147,518	150,000
660 State Revenue thru Local Governments	38,995	40,448	40,501	-
690 Tax Exempt Computer/Other Aid	331,949	448,820	5,878,213	10,165,021
<b>FEDERAL SOURCES</b>				
710 Federal Aid Categorical	222,001	207,531	237,901	235,593
730 Special Projects Grants	2,171,998	1,892,520	2,070,048	2,030,519
750 ESEA Title Grants	5,941,205	6,255,300	6,488,375	6,003,887
780 Federal Aid Received through State Agencies	2,687,831	1,872,275	1,878,647	1,800,000
790 Other Federal Sources	128,342	132,857	133,168	71,000
<b>OTHER FINANCING SOURCES</b>				
860 Compensation for Sale or Loss of Fixed Assets	185,463	73,379	-	-
<b>OTHER REVENUES</b>				
960 Adjustments	22,132	132,366	185,850	185,850
970 Refund of Disbursement	428,417	301,050	2,212,202	102,000
990 Miscellaneous	233,199	177,385	220,439	204,125
<b>TOTAL REVENUES</b>	<b>245,229,596</b>	<b>244,848,113</b>	<b>249,978,854</b>	<b>251,442,491</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
110000 Undifferentiated Curriculum	70,491,511	73,109,145	72,319,233	75,781,655
120000 Regular Curriculum	39,443,561	39,283,980	39,298,854	39,097,763
130000 Vocational Curriculum	4,810,129	4,763,725	4,604,076	4,943,647
140000 Physical Curriculum	4,767,949	4,715,677	4,525,081	4,553,801
150000 Early Childhood Services	-	-	-	18,887
160000 Co-Curricular	2,732,269	2,573,199	2,614,307	2,899,604
170000 Other Special Needs	837,745	911,486	959,806	1,113,104
<b>SUPPORT</b>				
210000 Pupil Services	10,776,251	11,379,512	11,328,873	11,345,657
220000 Instructional Services	13,582,529	13,142,994	14,108,597	15,794,653
230000 General Administration	1,145,331	1,192,485	1,242,717	1,195,721
240000 School Building Administration	14,820,328	15,099,881	14,942,862	14,866,987
250000 Business Administration	33,806,969	32,470,971	33,382,218	33,589,226
260000 Central Services	6,818,208	7,058,393	9,677,974	7,966,929
270000 Insurance & Judgements	576,337	832,042	636,633	758,584
280000 Debt Services	215,643	214,941	383,641	431,000
290000 Other Support Services	82,061	62,297	98,370	128,387
<b>NON PROGRAM TRANSACTIONS</b>				
410000 Interfund Operating Transfers	31,645,286	32,039,875	31,014,069	32,113,581
430000 Purchased Instructional Services	3,052,187	3,479,026	4,212,616	4,843,305
490000 Other Non Program Transactions	208,740	183,362	140,852	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 239,813,035</b>	<b>\$ 242,512,992</b>	<b>\$ 245,490,778</b>	<b>\$ 251,442,491</b>

# KENOSHA UNIFIED SCHOOL DISTRICT FUND BALANCE HISTORY (GENERAL FUND 10)

	Audited 09-10	Audited 10-11	Restated <sup>(1)</sup> 11-12	Audited 12-13	Audited 13-14	Audited 14-15	Audited 15-16	Unaudited 16-17	Budgeted 17-18
Beginning Fund Balance	22,606,649	23,633,695	16,809,985	17,090,004	27,109,475	36,805,631	42,222,192	44,557,313	49,045,390
Revenues	238,721,386	252,244,694	236,794,994	238,197,845	243,833,752	245,229,596	244,848,113	249,978,854	251,442,491
Expenditures	237,694,340	259,068,404	236,514,975	228,178,374	234,137,596	239,813,035	242,512,992	245,490,778	251,442,491
Fund Balance Change	1,027,046	(6,823,710)	280,019	10,019,471	9,696,156	5,416,561	2,335,121	4,488,076	-
Ending Total Fund Balance	23,633,695	16,809,985	17,090,004	27,109,475	36,805,631	42,222,192	44,557,313	49,045,390	49,045,390
% Fund Balance/Expenditures *	9.94%	6.49%	7.23%	11.88%	15.72%	17.61%	18.37%	19.98%	19.51%
Unassigned % Fund Balance/Expenditures		4.74%	4.81%	10.05%	15.05%	16.53%	17.03%	18.92%	18.47%
Unassigned		12,287,547	11,365,881	22,935,050	35,246,503	39,629,107	41,291,877	46,441,913	46,441,913
Policy Minimum (15%) Unassigned	35,654,151	38,860,261	35,477,246	34,226,756	35,120,639	35,971,955	36,376,949	36,823,617	37,716,374
Policy Maximum (20%) Unassigned	47,538,868	51,813,681	47,302,995	45,635,675	46,827,519	47,962,607	48,502,598	49,098,156	50,288,498



<sup>(1)</sup> The General Fund ending fund balance for the 2011-2012 fiscal year was restated as part of the 2013 audit.

\* Fund balance shown is that of the total fund. KUSD policy on min/max % refers to the unassigned portions of the fund balance.

Note: Subtotals contain calculated fields and formulas which may result in rounded values

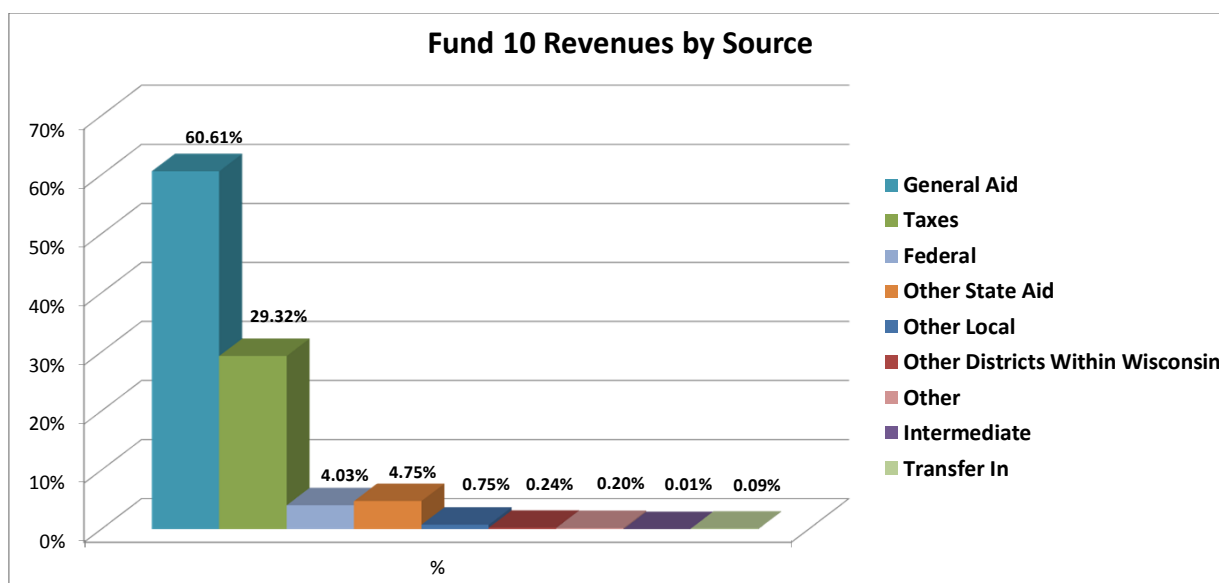


## FUND 10 - GENERAL FUND DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
Transfer from Other Funds	100	\$ -	\$ 131,231	\$ 110,461	\$ 229,946
Local Property Taxes	211	72,788,341	71,041,926	69,282,075	73,540,969
Chargeback Levy	212	-	-	-	-
Mobile Home Taxes	213	199,575	180,198	174,667	180,000
Sale Non-Capital Objects	262	141,234	278,329	257,829	147,000
Athletic Admission Revenue	278	121,606	135,590	140,288	140,000
After School Care Revenue	279	61,184	23,574	35,578	-
Interest on Investments	280	1,665	2,001	1,990	2,000
Interest on Short Term Borrowing	281	35,560	44,473	174,751	175,000
Gifts (Money Donations)	291	70,699	96,820	84,873	-
Student Fees	292	857,494	831,386	797,572	800,000
Rentals	293	333,757	321,029	302,114	330,419
Summer School	295	7,230	7,145	1,345	1,340
Parking Fee	296	53,359	64,205	59,431	60,000
Student Fines	297	(2,953)	(2,302)	(3,551)	-
Recreation Department Revenues	298	-	400	-	-
Miscellaneous	299	406,127	369,376	226,987	217,909
<b>TOTAL LOCAL REVENUE (200)</b>		<b>75,074,875</b>	<b>73,394,151</b>	<b>71,535,948</b>	<b>75,594,637</b>
Other School Districts Within Wisconsin	345	487,120	487,716	610,926	610,000
<b>TOTAL OTHER DISTRICTS WITHIN WISCONSIN</b>		<b>487,120</b>	<b>487,716</b>	<b>610,926</b>	<b>610,000</b>
Other Revenue	590	21,478	15,000	15,000	22,500
<b>TOTAL INTERMEDIATE REVENUE (500)</b>		<b>21,478</b>	<b>15,000</b>	<b>15,000</b>	<b>22,500</b>
Transportation Aid	612	289,643	259,886	258,707	260,000
Library Aid	613	913,451	985,855	842,169	842,169
Bilingual Revenue	618	54,257	46,133	35,597	35,000
Other Categorical Aid	619	3,346,950	3,331,950	-	-
Equalization Aid	621	150,665,593	152,514,402	155,042,450	150,633,529
High Poverty Aid	628	1,317,430	1,488,832	1,488,832	1,771,760
Special Project Grants	630	481,378	451,786	545,904	494,954
Payment for Services	640	185,889	207,240	147,518	150,000
State Revenue Thru Local Units	660	38,995	40,448	40,501	-
Other State Revenue	690	900	-	-	-
Tax Exempt Computer Aid	691	331,049	448,820	374,713	380,221
Per Pupil Categorical Aid (PPCA)	695	-	-	5,503,500	9,784,800
<b>TOTAL STATE REVENUE (600)</b>		<b>157,625,534</b>	<b>159,775,352</b>	<b>164,279,890</b>	<b>164,352,433</b>
Vocational Education Aid	713	222,001	207,531	237,901	235,593
Special Project Grants	730	2,171,998	1,892,520	2,070,048	2,030,519
ESEA Title I	751	5,941,205	6,255,300	6,488,375	6,003,887
Federal Aid Received through State Agencies	780	2,687,831	1,872,275	1,878,647	1,800,000
Other Revenue from Federal Sources	790	128,342	132,857	133,168	71,000
<b>TOTAL FEDERAL REVENUE (700)</b>		<b>11,151,377</b>	<b>10,360,482</b>	<b>10,808,138</b>	<b>10,140,999</b>
Sale of Capital Assets	860	185,463	73,379	-	-
<b>TOTAL OTHER FINANCING SOURCES (800)</b>		<b>185,463</b>	<b>73,379</b>	<b>-</b>	<b>-</b>
Cash Adjustments	961	22,132	-	-	-
Insurance Adjustments	964	-	10,141	-	-
Premium & Accrued Interest on Non-Refi Debt	968	-	122,225	185,850	185,850
Aidable Prior Year Adjustments	971	428,417	301,050	2,212,202	102,000
Miscellaneous	990	233,199	177,385	220,439	204,125
<b>TOTAL OTHER REVENUE (900)</b>		<b>683,748</b>	<b>610,801</b>	<b>2,618,491</b>	<b>491,975</b>
<b>TOTAL REVENUE</b>		<b>\$ 245,229,596</b>	<b>\$ 244,848,113</b>	<b>\$ 249,978,854</b>	<b>\$ 251,442,491</b>

# KENOSHA UNIFIED SCHOOL DISTRICT 2017 - 2018 ADOPTED BUDGET

GENERAL FUND REVENUES		Budget	%
Taxes	\$	73,720,969	29.32%
Other Local		1,873,668	0.75%
Other Districts Within Wisconsin		610,000	0.24%
Intermediate		22,500	0.01%
General Aid		152,405,289	60.61%
Other State Aid		11,947,144	4.75%
Federal		10,140,999	4.03%
Transfer In		229,946	0.09%
Other		491,975	0.20%
TOTAL REVENUES		\$ 251,442,491	100.00%



## FUND 10 - GENERAL FUND

### DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
<b>SALARIES</b>					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ (610,880)	\$ 10,318	\$ (12,285)	\$ -
Administrators	110	8,654,944	8,496,696	8,780,272	8,904,020
Supervisory	111	1,448,754	1,505,703	1,548,800	1,620,963
Technical	112	1,712,350	1,644,441	1,680,473	3,247,568
Certified Teachers	113	80,380,689	81,189,475	81,159,837	81,842,791
Certified Other Educational	114	71,917	6,869	20,060	82,903
Non-Certified Other Educational	115	2,182,022	2,242,810	2,235,697	135,118
Maintenance / Trades	116	2,161,298	2,144,400	2,150,242	2,183,709
Clerical / Secretarial	117	4,925,488	4,966,030	5,088,694	4,841,949
Service / Custodial	118	6,101,775	6,098,827	6,202,958	6,460,764
Educational Assistants	119	1,647,933	1,808,686	2,122,657	2,664,003
<b>SUBTOTAL 110</b>		<b>108,676,291</b>	<b>110,114,255</b>	<b>110,977,402</b>	<b>111,983,787</b>
<u>Permanent Part-Time Employees</u>					
Officials	121	32,349	31,743	42,959	45,500
Overtime-Perm PT	123	767	-	-	-
Clerical / Secretarial	127	54,516	50,662	39,839	50,024
Service / Custodial	128	166	-	3,976	9,369
Educational Assistants	129	31,478	32,363	11,968	23,469
<b>SUBTOTAL 120</b>		<b>119,275</b>	<b>114,767</b>	<b>98,742</b>	<b>128,362</b>
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	477,843	519,380	527,234	267,758
Technical	142	59,726	52,812	52,730	2,500
Substitute Teachers	143	2,916,844	2,957,483	2,707,474	2,640,102
Security/Police Officers	145	274,847	253,644	229,044	286,202
Clerical / Secretarial	147	292,357	262,041	220,311	209,834
Service / Custodial	148	214,253	199,493	198,128	177,241
Educational Assistants	149	424,023	480,402	500,001	334,499
<b>SUBTOTAL 140</b>		<b>4,659,893</b>	<b>4,725,255</b>	<b>4,434,923</b>	<b>3,918,137</b>
<u>Other Pay</u>					
Vacation Pay	151	31,277	12,323	72,827	150,000
Sick Leave	152	44,806	170,085	83,504	500,000
AST Retirement Payout	153	60,000	62,333	28,000	100,000
<b>SUBTOTAL 150</b>		<b>136,083</b>	<b>244,741</b>	<b>184,331</b>	<b>750,000</b>
<u>Overtime</u>					
Technical	162	3,912	7,398	37,230	23,610
Interpreters	164	144	-	-	-
Maintenance / Trades	166	69,162	75,245	75,596	75,000
Clerical / Secretarial	167	61,411	41,734	43,651	52,613
Service / Custodial	168	135,379	158,361	129,711	160,854
Educational Assistants	169	(22)	616	2,361	(105)
<b>SUBTOTAL 160</b>		<b>269,985</b>	<b>283,354</b>	<b>288,550</b>	<b>311,973</b>

## FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
<u>Additional Time</u>					
Additional Time-Chair Pay	170	321,232	324,805	321,231	493,072
Additional Time-Regular	171	972,294	971,225	1,009,849	752,943
Additional Pay-Teachers as Subs	172	10,973	8,230	15,203	1,850
Coaching	173	944,385	922,410	922,528	997,809
House / Stage Managers	174	4,785	2,660	82,599	-
Non-District Staff	175	26,867	24,107	11,683	60,500
Curriculum work	178	141,769	97,369	96,476	109,338
Other	179	364,724	414,312	414,279	303,754
<b>SUBTOTAL 170</b>		<b>2,787,028</b>	<b>2,765,118</b>	<b>2,873,849</b>	<b>2,719,266</b>
<u>Special Pay</u>					
School Account	192	17,652	10,427	10,827	15,762
Non-School Account	193	(6,500)	(4,660)	(4,389)	-
<b>SUBTOTAL 190</b>		<b>11,152</b>	<b>5,767</b>	<b>6,439</b>	<b>15,762</b>
<b>TOTAL SALARIES (100)</b>		<b>116,659,708</b>	<b>118,253,257</b>	<b>118,864,236</b>	<b>119,827,286</b>
<b>BENEFITS</b>					
Retirement - Certified Employer	212	6,271,847	6,172,671	6,204,132	6,391,428
Retirement - Non-Certified Employer	214	1,505,932	1,464,791	1,529,578	1,554,995
Cont to Emp Benefit Trust	218	9,207,598	9,658,390	9,689,487	4,662,833
<b>SUBTOTAL 210</b>		<b>16,985,377</b>	<b>17,295,851</b>	<b>17,423,197</b>	<b>12,609,255</b>
Social Security/Medicare	222	8,444,856	8,536,247	8,547,162	9,075,863
<b>SUBTOTAL 220</b>		<b>8,444,856</b>	<b>8,536,247</b>	<b>8,547,162</b>	<b>9,075,863</b>
Life Insurance	230	290,145	308,974	324,283	333,412
<b>SUBTOTAL 230</b>		<b>290,145</b>	<b>308,974</b>	<b>324,283</b>	<b>333,412</b>
Health Insurance	241	26,124,334	28,627,479	26,729,632	32,916,629
Vision Insurance	242	-	-	-	-
Dental Insurance	243	1,914,807	1,996,850	1,921,144	1,904,897
Long Term Care	245	1,634,618	1,796,906	-	-
<b>SUBTOTAL 240</b>		<b>29,673,758</b>	<b>32,421,235</b>	<b>28,650,775</b>	<b>34,821,526</b>
Long Term Disability Insurance	251	216,475	218,539	207,724	211,411
Worker's Compensation Insurance	253	920,769	1,306,139	1,504,077	1,189,961
Short Term Disability Insurance	257	-	-	261	-
<b>SUBTOTAL 250</b>		<b>1,137,244</b>	<b>1,524,678</b>	<b>1,712,062</b>	<b>1,401,373</b>

## FUND 10 - GENERAL FUND

### DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
Physical Examinations	290	4,260	4,483	4,409	2,000
Teacher Credit Reimbursement	291	48,207	77,489	38,097	50,000
Annuity Payments	292	-	-	12,500	-
Other Contractual Benefits	295	-	9,300	6,500	-
<b>SUBTOTAL 290</b>		<b>52,467</b>	<b>91,272</b>	<b>61,506</b>	<b>52,000</b>
<b>TOTAL EMPLOYEE BENEFITS (200)</b>		<b>56,583,847</b>	<b>60,178,258</b>	<b>56,718,985</b>	<b>58,293,429</b>
<b>PURCHASED SERVICES</b>					
Athletic Officials / Game Management	310	102,933	111,109	107,209	105,780
Professional Technical Services	311	1,701,210	808,248	979,469	885,199
Conference Registration Fees	312	368,977	474,670	425,693	444,620
Pupil Services	313	749,319	696,215	690,869	695,665
Staff Services	314	364,145	589,389	559,123	506,556
Consulting Services	315	152,595	164,112	136,478	164,800
Site Rentals-Non KUSD Property	316	28,608	38,200	29,927	36,899
Independent Contractor Services	317	111,326	80,536	141,222	162,280
Legal Services	318	182,257	181,087	215,570	163,940
Parent Services	319	-	2,263	3,419	1,848
<b>SUBTOTAL 310</b>		<b>3,761,371</b>	<b>3,145,829</b>	<b>3,288,978</b>	<b>3,167,588</b>
Property Services	320	-	-	-	-
Equipment Maintenance and Repair	324	186,031	199,658	171,783	180,332
Vehicle Maintenance and Repair	325	90,857	13,049	5,416	50,000
Construction Services	327	2,269,701	1,441,314	2,419,539	1,603,858
Other Property Services	329	701,241	673,682	718,782	759,522
<b>SUBTOTAL 320</b>		<b>3,247,831</b>	<b>2,327,703</b>	<b>3,315,520</b>	<b>2,593,712</b>
Gas - Heat	331	1,063,577	713,602	724,049	1,052,599
Electricity - Heat	334	-	-	-	153
Gas - Non-Heat	335	-	-	-	436
Electricity	336	2,749,396	2,765,550	2,782,376	2,902,546
Water - Sewer	337	417,918	426,689	440,294	448,800
Energy Conservation	339	596,855	464,432	442,813	450,000
<b>SUBTOTAL 330</b>		<b>4,827,745</b>	<b>4,370,273</b>	<b>4,389,531</b>	<b>4,854,534</b>
Pupil Transportation	341	4,229,489	4,237,368	4,471,472	4,315,639
Employee Travel and Conferences	342	396,020	445,150	541,667	641,623
In-District Travel Reimbursement	343	29,803	30,376	28,405	32,244
Recruitment Travel	344	4,814	-	497	10,000
Parent Travel	345	-	-	99	-
Non KUSD Transportation	346	351	900	2,200	2,200
Vehicle Fuel	348	83,821	57,901	54,783	80,100
Other Travel	349	-	-	-	-
<b>SUBTOTAL 340</b>		<b>4,744,298</b>	<b>4,771,694</b>	<b>5,099,123</b>	<b>5,081,806</b>

## FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
Advertising	351	62,733	48,530	46,845	68,183
Postage	353	108,704	94,951	107,757	129,403
Printing & Copying Costs	354	607,518	540,352	551,590	628,321
Telephone and Data Communication	355	467,884	337,797	279,859	454,732
Educational Television	356	-	-	12	-
Educational Radio	357	-	-	-	-
Other Communication	359	-	-	-	1,192
<b>SUBTOTAL 350</b>		<b>1,246,839</b>	<b>1,021,630</b>	<b>986,062</b>	<b>1,281,830</b>
Administrative Computer Services	361	382,740	547,948	647,128	657,369
Instructional Computer Services	362	16,196	37,035	2,661	24,250
<b>SUBTOTAL 360</b>		<b>398,935</b>	<b>584,983</b>	<b>649,789</b>	<b>681,619</b>
Payments for Services within WI (OE)	382	2,639,640	2,583,916	2,887,157	3,017,079
Payments to Intermediate Units	385	-	-	-	-
Payments to CESA	386	13,904	73,481	117,162	123,995
Payments To State	387	30,505	688,321	997,032	1,410,691
Payments to Technical Colleges	389	362,360	186,357	316,108	383,822
<b>SUBTOTAL 380</b>		<b>3,046,409</b>	<b>3,532,075</b>	<b>4,317,459</b>	<b>4,935,586</b>
<b>TOTAL PURCHASED SERVICES (300)</b>		<b>21,273,428</b>	<b>19,754,188</b>	<b>22,046,462</b>	<b>22,596,674</b>
<b>NON CAPITAL PURCHASES</b>					
Supplies and Materials	410	120	88	96	96
General Supplies	411	1,957,043	1,741,155	2,209,403	5,953,280
Workbooks	412	49,141	-	-	-
Printer Toner & Printer Ink	413	122,326	85,530	99,727	125,632
Food	415	184,395	176,887	178,283	174,194
Medical Supplies	416	27,231	26,355	24,260	32,740
Copier & Printer Paper	417	212,610	174,128	200,947	210,382
<b>SUBTOTAL 410</b>		<b>2,552,867</b>	<b>2,204,144</b>	<b>2,712,716</b>	<b>6,496,324</b>
Apparel	420	39,576	45,810	28,534	13,749
<b>SUBTOTAL 420</b>		<b>39,576</b>	<b>45,810</b>	<b>28,534</b>	<b>13,749</b>
Audio Visual Material	431	14,324	17,885	10,291	13,551
Library Books	432	556,833	495,419	310,085	317,694
Newspapers	433	8,527	8,329	8,727	8,407
Periodicals	434	14,997	31,013	29,585	14,953
Computer Software Programs	435	1,092,126	1,099,109	1,524,554	1,002,102
Common School Fund Computers	436	-	-	264,489	263,563
Professional Books	439	419,950	335,367	235,452	318,781
<b>SUBTOTAL 430</b>		<b>2,106,757</b>	<b>1,987,123</b>	<b>2,383,184</b>	<b>1,939,051</b>
Non-Capital Equipment (>\$1K each)	440	1,113,424	1,396,443	1,176,937	997,405
Non-Capital Equipment (\$1-5K each)	442	-	-	131,470	120,480
Non-Capital Furnishings	444	285,940	113,818	166,009	148,755
Non-Capital Technical Equipment (\$1-5K each)	447	-	-	524,754	603,286
Non-Capital Technical Equipment (>\$1K each)	448	2,250,620	2,154,587	2,568,573	2,534,765
<b>SUBTOTAL 440</b>		<b>3,649,984</b>	<b>3,664,848</b>	<b>4,567,744</b>	<b>4,404,690</b>

## FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
Salable Books and Materials	450	(13,115)	29,721	(1,566)	4,315
SUBTOTAL 450		(13,115)	29,721	(1,566)	4,315
Equipment Components	460	-	-	1,579	-
SUBTOTAL 460		-	-	1,579	-
Textbooks	470	1,688,921	457,191	1,315,305	629,578
Workbooks	471	8,432	148,783	106,938	168,208
SUBTOTAL 470		1,697,353	605,975	1,422,243	797,786
Non-Instructional Software Programs	480	454,524	163,223	203,063	270,737
Non-Instructional Professional Books	481	15,600	23,409	-	-
SUBTOTAL 480		470,124	186,632	203,063	270,737
Other Supplies and Materials	490	3,502	9,354	22,270	12,618
Prof Materials (Instructional)	481	-	9,294	-	-
Prof Materials (Non-Instructional)	491	-	-	230,354	39,515
Athletic Reimbursement	498	(35,757)	(38,821)	(25,363)	(19,122)
Activity Supplies	499	-	-	-	-
SUBTOTAL 490		(32,255)	(20,174)	227,260	33,011
<b>TOTAL SUPPLIES (400)</b>		<b>10,471,290</b>	<b>8,704,079</b>	<b>11,544,757</b>	<b>13,959,662</b>
<b>CAPITAL EQUIPMENT</b>					
Site Rental	517	7,000	7,000	7,000	8,000
Site Improvements-Additions	521	1,732	188	-	1,615
Site Improvements-Replacements	522	1,422	-	-	-
Building Rental	537	456,420	471,735	473,735	510,443
Building Improvements-Additions	541	4,643	-	-	83,989
Building Improvements-Remodel/Replace	542	56,989	166,393	346,360	339,870
New Equipment \$1,000-\$5,000 (ea.)	551	88,658	140,581	-	-
New Equipment >\$5,000 (ea.)	552	72,817	322,000	143,654	73,502
New Tech Equipment \$1,000-\$5,000 (ea.)	557	541,964	468,951	-	-
New Tech Equipment >\$5,000 (ea.)	558	317,712	175,072	58,447	118,070
Replacement Equipment \$1,000-\$5,000 (ea.)	561	55,421	3,447	-	-
Replacement Equipment>\$5,000(ea.)	562	58,515	51,266	20,253	68,096
Repl Tech Equipment \$1,000-\$5,000 (ea.)	567	-	2,348	-	-
Replacement Technical Equipment >\$5,000	568	41,686	10,514	2,587,393	70,877
Equipment Rental	571	3,447	2,461	1,918	1,925
Vehicle Rental	572	188,073	208,709	220,330	198,317
<b>TOTAL CAPITAL EQUIPMENT (500)</b>		<b>1,896,499</b>	<b>2,030,664</b>	<b>3,859,089</b>	<b>1,474,703</b>
<b>DEBT SERVICE</b>					
Short-term Borrowing Interest	681	-	-	-	-
Temporary Note Interest	682	161,291	214,115	317,465	360,000
Paying Agent Fees	691	36,451	826	66,176	71,000
<b>TOTAL LOAN INTEREST (600)</b>		<b>197,742</b>	<b>214,941</b>	<b>383,641</b>	<b>431,000</b>

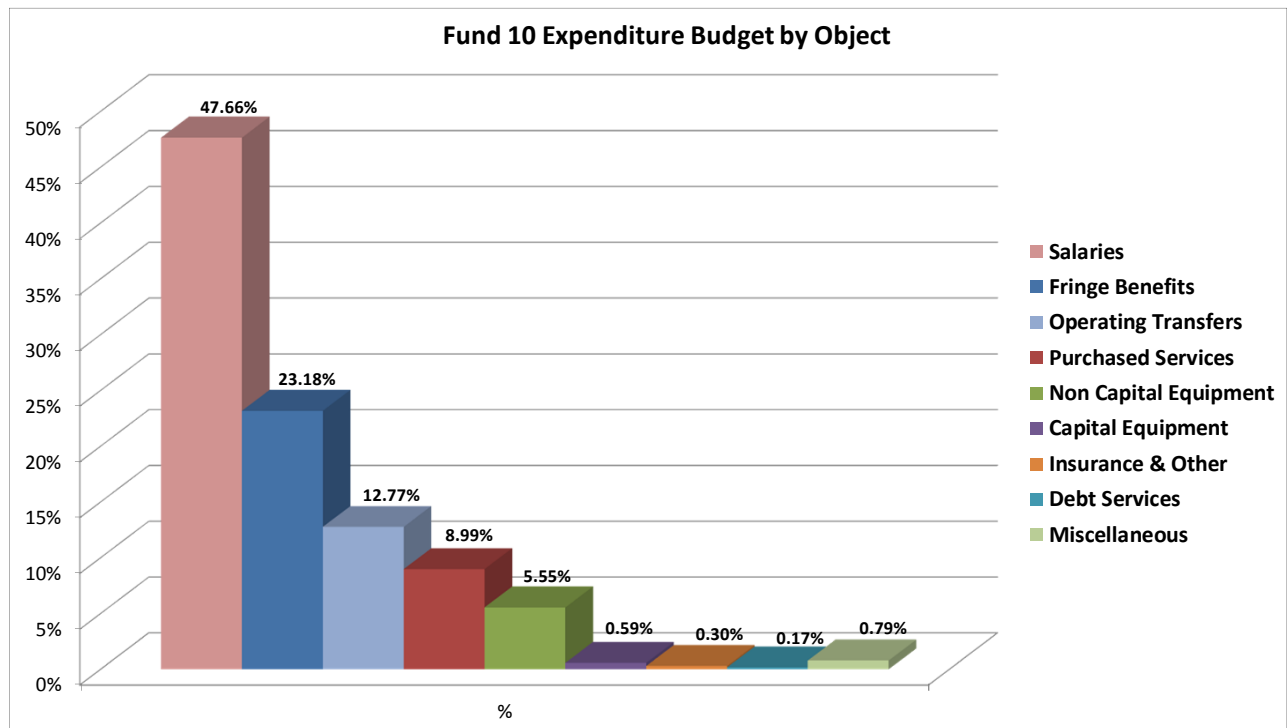
## FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
<b>DISTRICT INSURANCE</b>					
Liability Insurance	711	169,572	336,677	213,674	200,150
Property Insurance	712	273,144	408,189	350,764	390,000
Unemployment Compensation	730	133,621	82,878	72,195	168,434
<b>TOTAL DISTRICT INSURANCE (700)</b>		<b>576,337</b>	<b>827,744</b>	<b>636,633</b>	<b>758,584</b>
<b>OPERATING TRANSFERS</b>					
Transfer to Food Service	810	12,480	-	-	-
Transfer to Special Education Fund	827	31,132,806	31,539,875	30,514,069	31,613,581
Transfer to Debt Service Fund	830	500,000	500,000	500,000	500,000
<b>TOTAL OPERATING TRANSFERS (800)</b>		<b>31,645,286</b>	<b>32,039,875</b>	<b>31,014,069</b>	<b>32,113,581</b>
<b>MISCELLANEOUS EXPENSES</b>					
District Dues and Fees	941	85,998	77,760	61,951	78,704
Employee Dues and Fees	942	63,464	85,464	69,051	102,696
Student Fees and Dues	943	111,998	136,021	109,203	165,752
False Alarm Fees	944	12,750	3,950	10,350	19,678
Bank/Credit Card Fees	945	25,679	23,523	28,379	30,000
Adjustment to Cash	961	1,190	(1,369)	-	-
Adjustment to Inventory	962	270	(58)	218	-
Accounting Adjustments	969	12,457	83,658	14,974	1,408,922
Aidable Refund	971	194,703	-	(2,059)	-
Non Aidable Refund	972	389	101,037	130,284	-
Other Miscellaneous Expense	990	-	-	553	181,819
<b>TOTAL MISCELLANEOUS (900)</b>		<b>508,899</b>	<b>509,986</b>	<b>422,905</b>	<b>1,987,571</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 239,813,035</b>	<b>\$ 242,512,992</b>	<b>\$ 245,490,778</b>	<b>\$ 251,442,491</b>



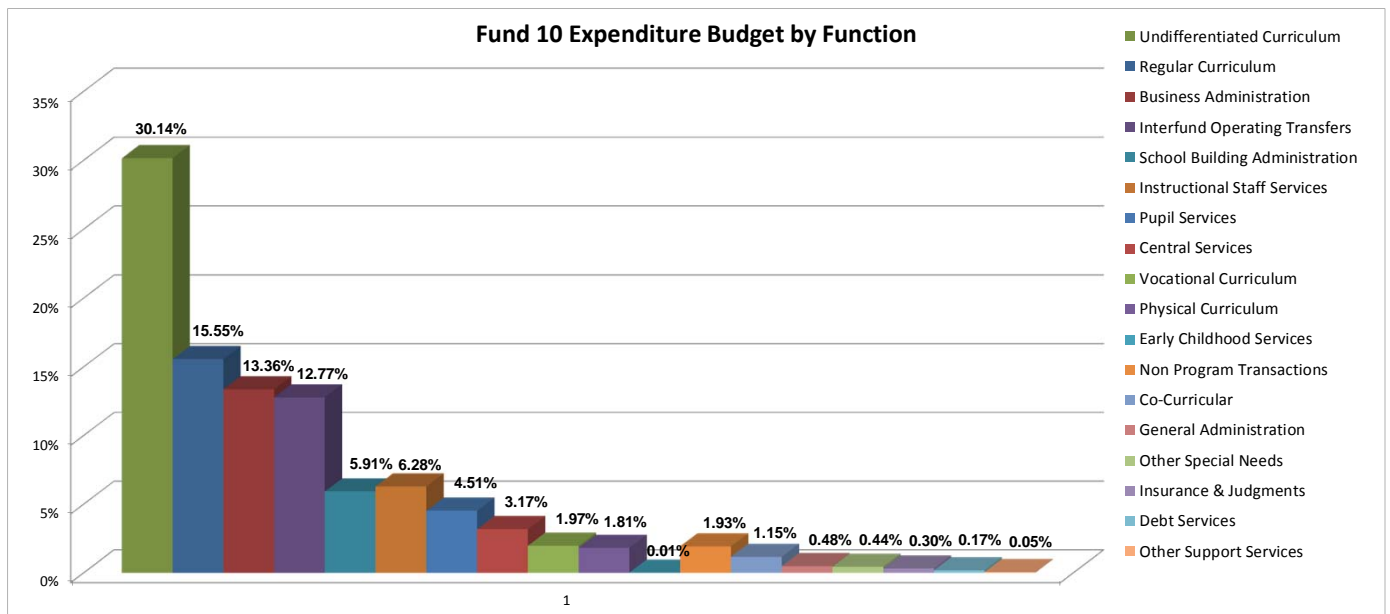
# KENOSHA UNIFIED SCHOOL DISTRICT 2017 - 2018 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	119,827,286	47.66%
Fringe Benefits		58,293,429	23.18%
Purchased Services		22,596,674	8.99%
Non Capital Equipment		13,959,662	5.55%
Capital Equipment		1,474,703	0.59%
Debt Services		431,000	0.17%
Insurance & Other		758,584	0.30%
Operating Transfers		32,113,581	12.77%
Miscellaneous		1,987,571	0.79%
TOTAL EXPENDITURES		\$ 251,442,491	100.00%



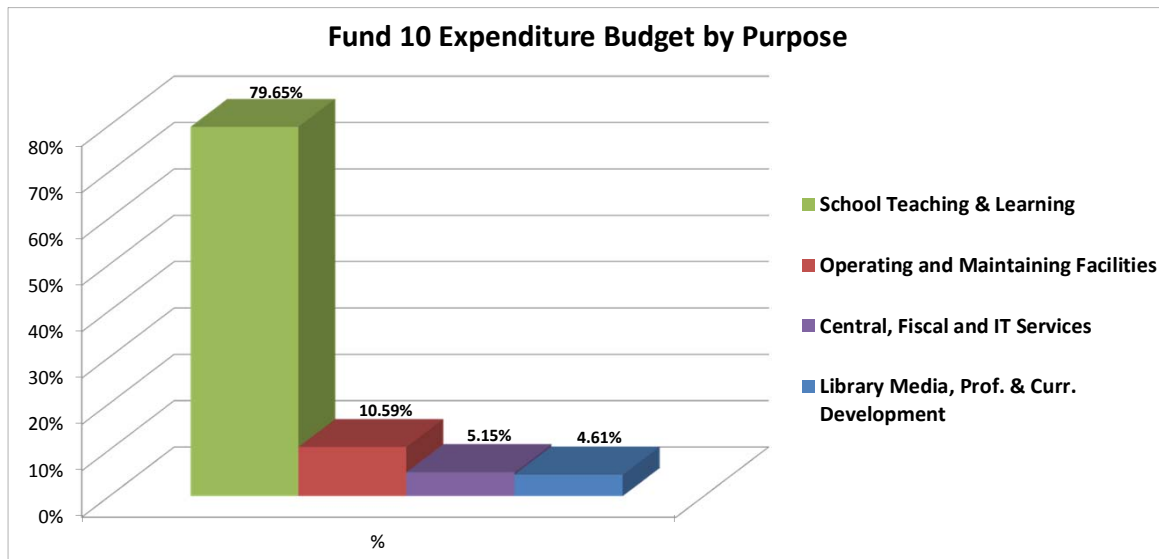
**KENOSHA UNIFIED SCHOOL DISTRICT  
2017 - 2018 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION		Budget	%
Undifferentiated Curriculum	\$	75,781,655	30.14%
Regular Curriculum		39,097,763	15.55%
Business Administration		33,589,226	13.36%
Interfund Operating Transfers		32,113,581	12.77%
School Building Administration		14,866,987	5.91%
Instructional Staff Services		15,794,653	6.28%
Pupil Services		11,345,657	4.51%
Central Services		7,966,929	3.17%
Vocational Curriculum		4,943,647	1.97%
Physical Curriculum		4,553,801	1.81%
Early Childhood Services		18,887	0.01%
Non Program Transactions		4,843,305	1.93%
Co-Curricular		2,899,604	1.15%
General Administration		1,195,721	0.48%
Other Special Needs		1,113,104	0.44%
Insurance & Judgments		758,584	0.30%
Debt Services		431,000	0.17%
Other Support Services		128,387	0.05%
<b>TOTAL EXPENDITURES</b>		<b>\$ 251,442,491</b>	<b>100.00%</b>



**KENOSHA UNIFIED SCHOOL DISTRICT  
2017 - 2018 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY PURPOSE		Budget	%
School Teaching & Learning	\$	200,276,417	79.65%
Library Media, Prof. & Curr. Development		11,593,567	4.61%
Operating and Maintaining Facilities		26,631,480	10.59%
Central, Fiscal and IT Services		12,941,027	5.15%
<b>TOTAL EXPENDITURES</b>		<b>\$ 251,442,491</b>	<b>100.00%</b>



## FUND 10 - GENERAL FUND

### SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
Forest Park Elementary	145	\$ 2,847,617	\$ 2,895,379	\$ 2,821,585	\$ 2,645,299
Frank Elementary	146	3,115,160	3,035,300	2,959,268	2,777,582
Grant Elementary	147	1,747,274	1,872,572	1,896,588	1,982,245
Harvey Elementary	150	1,861,850	1,875,687	2,013,239	1,945,828
Jefferson Annex	151	63,493	-	-	-
Jefferson Elementary	153	1,958,543	1,886,816	1,783,788	1,788,267
McKinley Elementary	155	2,021,701	2,234,775	2,281,112	2,193,498
Pleasant Prairie Elementary	156	3,487,424	3,695,442	3,442,972	3,559,672
Prairie Lane Elementary	157	2,419,738	2,526,782	2,455,812	2,384,730
Roosevelt Elementary	158	2,731,357	2,940,710	2,830,983	2,897,859
Somers Elementary	160	2,830,542	3,000,237	3,018,531	2,859,015
Southport Elementary	161	2,292,069	2,532,194	2,528,238	2,489,130
Strange Elementary	162	3,512,548	3,621,519	3,687,107	3,578,492
Grewenow Elementary	163	2,174,253	2,384,038	2,397,142	2,429,170
Vernon Elementary	164	2,021,706	2,052,682	2,083,916	2,168,543
Brass Community School	165	3,046,828	3,004,712	2,791,529	2,969,484
Whittier Elementary	166	2,350,186	2,539,220	2,447,558	2,538,283
Wilson Elementary	167	1,451,600	1,613,605	1,688,712	1,646,829
Bose Elementary	168	2,189,116	2,365,870	2,245,950	2,095,420
Stocker Elementary	169	2,907,373	3,100,220	3,087,343	3,068,660
Jeffery Elementary	170	1,969,565	2,011,562	2,026,749	2,048,564
Edward Bain School of Creative Arts	173	2,968,238	2,997,352	3,142,893	3,181,952
Edward Bain School of Dual Language	175	1,904,538	2,148,187	2,259,895	2,245,059
Nash Elementary	178	3,573,341	3,775,411	3,610,941	3,701,777
<b>SUBTOTAL ELEMENTARY SCHOOLS</b>		<b>57,446,060</b>	<b>60,110,272</b>	<b>59,501,851</b>	<b>59,195,358</b>
Lance Middle School	330	6,655,481	6,577,552	6,477,816	6,570,880
Lincoln Middle School	331	5,452,429	5,358,280	5,276,819	5,268,750
McKinley Middle School	332	161,102	-	-	2,300
Washington Middle School	333	4,408,198	4,314,752	4,215,061	4,456,280
Bullen Middle School	334	5,724,265	5,892,019	5,835,208	5,816,724
Mahone Middle School	337	6,987,213	7,253,362	7,130,488	7,185,165
<b>SUBTOTAL MIDDLE SCHOOLS</b>		<b>29,388,687</b>	<b>29,395,965</b>	<b>28,935,391</b>	<b>29,300,100</b>
Indian Trail High School & Academy	424	14,292,024	14,556,386	14,601,278	14,829,653
Bradford High School	425	10,250,326	10,678,165	10,257,952	11,016,638
Tremper High School	426	10,704,664	10,973,419	10,993,186	11,208,344
Reuther High School	427	4,401,535	4,385,696	4,151,350	4,389,040
Lakeview Technology Academy	428	2,850,069	2,919,853	2,853,791	3,055,374
<b>SUBTOTAL HIGH SCHOOLS</b>		<b>42,498,619</b>	<b>43,513,518</b>	<b>42,857,557</b>	<b>44,499,048</b>
Brompton Academy	102	1,765,096	1,788,775	1,664,172	1,839,197
Dimensions of Learning Academy	112	1,814,946	1,988,663	2,003,134	1,882,660
KTEC	113/114	6,689,088	7,864,298	8,769,113	10,328,882
4K Program	272	3,476,206	3,642,145	3,417,650	3,538,411
Kenosha eSchool	421	1,872,342	1,903,426	1,858,109	1,838,378
Harborside & Paideia Academy	422	4,800,184	4,868,248	4,803,182	5,139,244
Hillcrest School	852	1,011,094	1,009,768	1,039,086	1,118,462
Head Start	871	390,576	384,869	493,296	401,354
<b>SUBTOTAL SPECIALTY SCHOOLS</b>		<b>21,819,532</b>	<b>23,450,192</b>	<b>24,047,742</b>	<b>26,086,588</b>

## FUND 10 - GENERAL FUND

### SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
Board Of Education	801	171,643	176,975	334,856	202,030
Superintendent's Office	802	577,337	612,940	567,980	610,902
Special Projects	803	26,166	-	-	-
Human Resources *	804	4,007,454	3,590,243	3,204,520	3,269,206
Information Services	805	4,471,524	4,091,048	7,079,385	4,498,200
Business Services	806	821,710	888,953	668,549	694,804
Facilities Services	807	9,452,195	9,306,509	9,813,654	9,058,709
Finance Department	808	34,333,554	36,656,760	36,309,175	37,966,842
Career & Technical Ed	809	781,631	565,473	797,385	858,200
Athletics/Health/Recreation	810	2,332,251	2,264,482	2,194,430	2,321,425
Teaching and Learning	811	3,772,106	2,496,943	3,977,763	3,630,653
Fine Arts	812	5,672,967	5,869,429	5,377,164	5,533,470
Title III Bilingual	813	-	281,872	336,229	340,617
Dept of Special Ed	815	607,195	735,573	719,602	825,238
Title I	816	1,393,716	1,164,502	1,046,479	1,286,033
Instructional Media Center	817	3,130,016	3,041,052	2,794,862	2,955,522
Student Support/Guidance	818	5,151,190	4,976,369	4,993,765	5,186,460
Organizational Training & Development	819	3,669,412	1,001,917	1,114,393	1,156,068
Purchasing	820	1,517	40	-	-
Transportation	822	3,967,997	3,990,724	4,302,905	4,097,261
Distribution & Utilities	823	1,404,342	1,214,752	1,155,007	851,937
Copy Center	825	93,255	90,110	126,529	128,000
Community & Parent Relations	837	139,601	166,949	134,528	159,010
Communications	838	518,024	570,284	805,646	612,911
School Leadership Middle & High School	839	507,745	485,957	529,469	656,169
Student Engagement & Equity	840	12,173	11,133	3,308	8,822
School Leadership Elementary	841	411,343	463,042	557,756	682,996
Educational Accountability	851	841,877	946,851	841,524	822,027
Educational Support Center	874	390,195	358,917	343,565	415,912
Ameche Field	881	-	13,000	11,203	-
Jaskwhich Field	882	-	10,246	5,149	-
Bradford Stadium	883	-	-	3,159	-
District-Wide Budget Holding Location	899	-	-	-	3,531,972
Summer School **	999	-	-	(1,702)	-
<b>SUBTOTAL DEPARTMENTS</b>		<b>88,660,136</b>	<b>86,043,045</b>	<b>90,148,236</b>	<b>92,361,397</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 239,813,035</b>	<b>\$ 242,512,992</b>	<b>\$ 245,490,778</b>	<b>\$ 251,442,491</b>

This summary of expenditures by location includes all actual/budgeted expenditures for a budget location and includes such items as staffing, utilities, athletics, etc. that are delineated by location. Some of these dollars are not expended at the discretion of the budget location.

\* The Substitute Teacher Budget formerly contained in the Human Resources budget has been decentralized with budget dollars being transferred to individual school locations.

\*\* As of the 2011-2012 Budget, the funds formerly in the 999 Summer School location were re-allocated to individual school locations as part of the Summer School Decentralization Plan. Summer School budgets are now included in individual building location budgets.

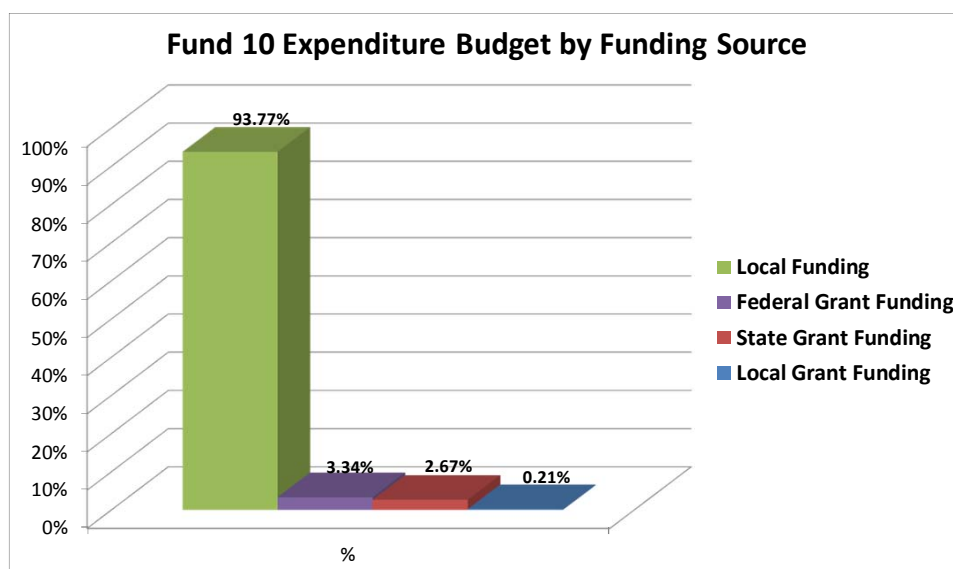
## FUND 10 - GENERAL FUND

### SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	ADOPTED 2017-2018
Bilingual/Bicultural Program (Aided)	322	\$ 5,926,087	\$ 6,016,939	\$ 5,719,122	\$ 6,026,818
Alcohol & Other Drug Abuse Grant (AODA)	395	24,157	25,124	19,958	25,000
Head Start - State Grant	399	315,306	317,884	335,801	335,954
Infant Child Lab	412	328,742	336,318	325,711	310,624
Assess Reading Readiness	522	-	-	35,796	-
STEM Grant	563	8,454	-	-	-
Childhood Fitness Grant	598	2,223	-	-	-
Youth Apprenticeship Grant	614	6,268	-	-	22,500
<b>STATE GRANT FUNDING</b>		<b>6,611,235</b>	<b>6,696,266</b>	<b>6,436,387</b>	<b>6,720,896</b>
Title I-D Neglected & Delinquent Grant	140	48,366	76,428	34,077	30,261
Title I-A Grant	141	5,608,680	5,869,524	6,136,943	5,966,626
Title I Supplemental	145	76,888	80,677	79,081	-
Academic Parent-Teacher Team Pilot School Grant	154	18,463	24,947	33,270	7,000
Homeless Children Grant	335	49,020	49,800	49,248	50,000
IDEA CEIS Grant	345	443,584	567,994	599,087	719,090
Title III-A Bilingual Grant	391	280,533	281,872	306,072	300,231
Carl Perkins Grant	430	222,379	207,531	237,901	235,593
Educator Effectiveness Grant	583	131,345	92,066	117,592	134,000
Safe & Supportive Schools Grant	592	103,560	11	-	-
Title II-A Eisenhower Grant	604	784,962	846,594	955,676	911,198
21st Century Community Grant (CLC)	623	340,220	96,174	99,581	50,000
<b>FEDERAL GRANT FUNDING</b>		<b>8,107,999</b>	<b>8,193,618</b>	<b>8,648,528</b>	<b>8,403,999</b>
School Specific Donations	750	84,033	162,166	84,796	63,555
New School Grants	751	371,307	343,792	167,238	203,392
Project Lead The Way	764	-	25,152	-	-
Lakeview Reimbursement	765	172,360	183,777	198,195	269,127
<b>LOCAL GRANT FUNDING</b>		<b>627,700</b>	<b>714,887</b>	<b>450,229</b>	<b>536,074</b>
Local Funding	000	220,988,730	223,436,522	223,984,741	231,402,508
Secondary School Support	702	295,839	215,052	212,296	211,403
Accelerated Independent Study	704	490,924	407,986	277,684	267,316
CLC Funding (Boys & Girls Club)	707	26,166	-	-	-
Phoenix Project	708	8,234	7,265	9,310	10,700
Charter School - After School Program	712	80,323	107,515	124,657	25,990
School Sub Budget	714	1,392,885	1,687,078	1,651,093	2,873,405
Cypres Program (Reimbursable)	717	210,279	15,990	-	-
Network Upgrade Project	719	-	-	2,581,026	46,277
Tech Buy Back Program	722	-	-	144,686	7,586
Athletic Fields	753	-	-	19,886	-
Summer School	999	972,721	1,030,812	950,255	936,336
<b>LOCAL FUNDING</b>		<b>224,466,101</b>	<b>226,908,221</b>	<b>229,955,633</b>	<b>235,781,521</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 239,813,035</b>	<b>\$ 242,512,992</b>	<b>\$ 245,490,778</b>	<b>\$ 251,442,491</b>

# KENOSHA UNIFIED SCHOOL DISTRICT 2017 - 2018 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	235,781,521	93.77%
Local Grant Funding		536,074	0.21%
State Grant Funding		6,720,896	2.67%
Federal Grant Funding		8,403,999	3.34%
TOTAL EXPENDITURES		\$ 251,442,491	100.00%



## FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	Source	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Adopted 2017-2018
<b>REVENUE</b>					
Operating Transfers In	100	\$ 31,132,806	\$ 31,539,875	\$ 30,514,069	\$ 31,613,581
Local Revenues	290	9,438	183,602	166,126	10,000
Special Ed Aid thru CESA	516	-	-	-	-
Federal Aid thru CESA	517	-	-	100	-
State Aid - Handicap Aid	611	10,594,415	10,722,471	10,742,962	10,670,445
State Categorical Aid	625	235,309	158,068	552,751	550,000
Federal Aid - High Cost SE	711	36,457	107,505	158,841	160,000
Federal Aid - Spec Projects	730	3,268,523	3,914,786	3,489,678	8,094,845
Federal Aid - Medical Assistance	780	666,986	966,048	1,254,338	1,200,000
Federal Aid - Direct (Head Start)	790	1,934,953	1,924,503	1,892,509	2,076,583
Sale of Assets	860	-	-	-	-
Other Revenues	960	10,347	163,317	-	-
Revenue Adjustments	990	-	-	75,000	-
<b>TOTAL REVENUES</b>		<b>47,889,234</b>	<b>49,680,174</b>	<b>48,846,373</b>	<b>54,375,454</b>

	Object	Audited 2014-2015	Audited 2015-2016	Adopted 2016-2017	Adopted 2016-2017
<b>EXPENDITURES</b>					
Salaries	100	28,161,071	28,342,773	28,727,691	29,184,900
Employee Benefits	200	15,905,194	16,871,356	16,029,291	16,782,227
Purchased Services	300	3,424,266	3,557,714	3,556,509	4,685,210
Non-Capital Purchases	400	350,780	482,057	318,628	2,532,085
Capital Purchases	500	30,866	6,553	170,771	33,195
Insurance	700	-	-	110,461	-
Operating Transfer	800	-	131,231	41,494	229,946
Other Expenditures	900	6,709	32,684	-	927,891
<b>TOTAL EXPENDITURES</b>		<b>47,878,887</b>	<b>49,424,369</b>	<b>48,954,845</b>	<b>54,375,454</b>

Expenditure Summary	Fund	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Adopted 2017-2018
Special Revenue Trust Fund	Fund 21	-	80,479	336,274	-
Head Start	Fund 25	1,934,953	1,924,503	1,892,509	2,076,583
Special Education	Fund 27	45,943,934	47,419,387	46,726,062	52,298,871
		<b>\$ 47,878,887</b>	<b>\$ 49,424,369</b>	<b>\$ 48,954,845</b>	<b>\$ 54,375,454</b>



## FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	Source	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Adopted 2017-2018
<b>REVENUE</b>					
Operating Transfer - General	110	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Property Taxes	211	15,019,453	16,823,755	16,473,727	15,700,879
Interest on Investments	280	3,134	9,110	50,661	5,700
Long Term Bonds	875	-	13,305,000	6,265,000	-
Premium on Debt Refinancing	879	-	2,284,246	1,622,457	-
Premium on Debt	960	1,167	-	1,575,017	-
Bond Tax Rebates	971	1,055,228	1,018,308	918,883	808,028
Miscellaneous	990	-	-	2,871,988	-
<b>TOTAL REVENUES</b>		<b>16,578,982</b>	<b>33,940,419</b>	<b>30,277,732</b>	<b>17,014,607</b>

	Object	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Adopted 2017-2018
<b>EXPENDITURES</b>					
Debt Retirement					
Principal - State Trust	674	1,617,000	3,038,000	5,518,000	3,623,000
Principal - Long Term	675	10,430,000	23,995,000	16,945,000	7,105,000
Interest - State Trust	684	725,425	659,956	519,004	736,991
Interest - Long Term Bond	685	4,845,147	4,682,046	5,495,055	6,124,843
Other Debt Retirement	690	-	427,754	534,477	-
Paying Agent Fees	691	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>17,617,572</b>	<b>32,802,755</b>	<b>29,011,535</b>	<b>17,589,834</b>

Expenditure Summary	Fund	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Adopted 2017-2018
Non-Referendum Debt	Fund 38	4,718,726	5,377,918	18,982,879	11,595,336
Referendum Debt	Fund 39				
Debt Service 06/05	Fund 31	3,145,588	2,698,500	-	-
Debt Service 07/09	Fund 32	5,395,490	4,609,804	4,625,965	4,613,840
Debt Service 10/02	Fund 33	-	-	-	-
Debt Service 07/09	Fund 34	195,406	194,406	192,625	195,425
Debt Service 02/06	Fund 35	1,743,313	17,021,537	-	-
Debt Service 09/13	Fund 36	2,419,050	1,895,200	-	-
Debt Service 07/15	Fund 37	-	1,005,390	5,210,066	1,185,233
		<b>\$ 17,617,572</b>	<b>\$ 32,802,755</b>	<b>\$ 29,011,535</b>	<b>\$ 17,589,834</b>

## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
<b>REVENUE</b>					
Interest on Investments	280	\$ 25,572	\$ 44,495	\$ 216,966	\$ 401,000
Trust Fund Loan Proceeds	874	-	-	16,355,000	-
Long Term Bonds (B.A.N.)	875	-	16,700,000	58,635,000	-
Refund of Prior Year Expenses	970	98,625	138,281	-	-
<b>TOTAL REVENUE</b>		<b>124,197</b>	<b>16,882,776</b>	<b>75,206,966</b>	<b>401,000</b>

	<u>Object</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
<b>EXPENDITURES</b>					
Salaries	100	-	-	13,289	-
Benefits	200	-	-	2,000	-
Purchased Services	300	10,146,227	9,535,899	18,221,017	22,486,721
Non-Capital Purchases	400	3,246	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>10,149,474</b>	<b>9,535,899</b>	<b>18,236,305</b>	<b>22,486,721</b>

<b>Expenditure Summary</b>	<u>Fund</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
Capital Project - Energy Efficiency	Fund 43	10,099,134	3,619,159	7,096,387	11,967,157
Capital Project - Energy Efficiency Phase II	Fund 44	-	-	2,877,393	7,978,742
Capital Project - Athletics	Fund 47	50,340	5,916,740	8,262,525	2,540,822
		<b>\$ 10,149,474</b>	<b>\$ 9,535,899</b>	<b>\$ 18,236,305</b>	<b>\$ 22,486,721</b>

## FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
<b>REVENUE</b>					
Transfers from Fund 10					
General Transfers	100	\$ 12,480	\$ -	\$ -	\$ -
Local Sources:					
Pupil Sales	251	960,262	940,615	952,999	1,000,000
Adult Sales	252	8,867	6,625	5,930	7,000
Snack Sales	254	14,122	4,304	8,406	5,000
Breakfast Sales	257	53,553	56,298	42,834	57,000
Milk Sales	258	52,939	59,639	62,616	60,000
Other Food Sales	259	853,882	876,662	844,674	900,000
Interest on Investments	280	-	-	11,145	500
State Sources:					
Food Service Aid	617	138,075	138,452	144,157	141,000
Federal Sources					
Donated Commodities	714	518,978	481,830	533,253	500,000
Food Service Aid	717	5,612,996	5,861,333	5,853,629	5,888,000
Special Projects Aid	730	240,801	230,638	215,539	217,080
Adjustments	961	(144)	-	-	-
Refund of Prior Year Expenses	971	-	-	6,900	-
Miscellaneous	990	-	-	-	-
<b>TOTAL REVENUE</b>		<b>8,466,812</b>	<b>8,656,397</b>	<b>8,682,083</b>	<b>8,775,580</b>

	<u>Object</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
<b>EXPENDITURES</b>					
Salaries	100	2,173,138	2,224,548	2,370,480	2,158,308
Employee Benefits	200	777,877	794,994	878,140	798,324
Purchased Services	300	352,738	494,824	684,280	268,275
Non-Capital Purchases	400	4,428,091	4,416,406	4,305,049	5,445,673
Capital Purchases	500	853,435	331,443	108,963	30,000
Other Expenditures	900	65,980	68,941	70,023	75,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,651,260</b>	<b>\$ 8,331,157</b>	<b>\$ 8,416,935</b>	<b>\$ 8,775,580</b>

## FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
<b>REVENUE</b>					
Interest income	280	\$ 19,471	\$ 20,884	\$ 105,618	\$ 105,000
OPEB Trust Fund Contribution	950	11,957,160	12,511,165	12,702,333	10,385,000
Miscellaneous Revenue	990	-	20,574	412,563	-
<b>TOTAL REVENUE</b>		<b>11,976,631</b>	<b>12,552,622</b>	<b>13,220,514</b>	<b>10,490,000</b>

	<u>Object</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
<b>EXPENDITURES</b>					
Purchased Services	300	23,937	510	27,650	-
Other	900	8,978,386	9,621,471	8,711,912	9,600,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 9,002,323</b>	<b>\$ 9,621,981</b>	<b>\$ 8,739,562</b>	<b>\$ 9,600,000</b>

## FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
<b>REVENUE</b>					
Property Taxes	211	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Taxes	219	2,160	1,853	1,630	-
Non-Capital Sales	262	1,085	554	1,050	-
Gifts & Donations	291	9,009	-	36,920	-
Student Fees	292	29	-	-	-
Building Rental Fees	293	19,370	-	-	-
Fees	298	45,006	127,024	172,945	30,000
Miscellaneous Local Rev	299	500	-	-	-
Other Intermediate Fees	590	350	-	-	-
Miscellaneous Rev	990	-	-	-	-
<b>TOTAL REVENUE</b>		<b>1,577,507</b>	<b>1,629,431</b>	<b>1,712,545</b>	<b>1,530,000</b>

	<u>Object</u>	<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
<b>EXPENDITURES</b>					
Salaries	100	536,983	567,527	602,545	648,193
Employee Benefits	200	229,977	232,724	247,596	286,877
Purchased Services	300	377,613	358,369	477,650	430,503
Non-Capital Purchases	400	42,806	78,616	70,420	166,530
Capital Purchases	500	40,862	55,707	572	181,111
Other Purchases	900	12,943	2,073	5,434	5,600
<b>TOTAL EXPENDITURES</b>		<b>1,241,184</b>	<b>1,295,016</b>	<b>1,404,217</b>	<b>1,718,814</b>

		<u>Audited 2014-2015</u>	<u>Audited 2015-2016</u>	<u>Audited 2016-2017</u>	<u>Adopted 2017-2018</u>
Expenditure Summary by Fund					
Recreation Department	Fund 81	552,129	489,346	444,199	544,077
Athletic Venues	Fund 82	33,437	-	-	-
Community Services	Fund 83	623,464	647,918	681,814	894,328
CLC After School Program	Fund 85	32,154	21,404	13,185	6,071
KYPAC	Fund 86	-	8,139	67,742	53,060
Marching Bands	Fund 87	-	128,208	197,278	204,278
Summer Classics Theatre	Fund 88	-	-	-	17,000
		<b>\$ 1,241,184</b>	<b>\$ 1,295,016</b>	<b>\$ 1,404,217</b>	<b>\$ 1,718,814</b>

## Elementary schools

### **Bose Elementary School**

1900 15th St., Kenosha, WI 53140  
Phone: 359-4044 Fax: 359-4005  
Web: [bose.kusd.edu](http://bose.kusd.edu)

### **Brass Community School**

6400 15th Ave., Kenosha, WI 53143  
Phone: 359-8000 Fax: 359-8050  
Web: [brass.kusd.edu](http://brass.kusd.edu)

### **Curtis Strange Elementary School**

5414 49th Ave., Kenosha, WI 53144  
Phone: 359-6024 Fax: 359-6247  
Web: [strange.kusd.edu](http://strange.kusd.edu)

### **EBSOLA Creative Arts**

2600 50th St., Kenosha, WI 53140  
Phone: 359-2300 Fax: 359-2400  
Web: [ebsola.kusd.edu/ca](http://ebsola.kusd.edu/ca)

### **EBSOLA Dual Language**

2600 50th St., Kenosha, WI 53140  
Phone: 359-2300 Fax: 359-2400  
Web: [ebsola.kusd.edu/dl](http://ebsola.kusd.edu/dl)

### **Forest Park Elementary School**

6810 45th Ave., Kenosha, WI 53142  
Phone: 359-6319 Fax: 359-6170  
Web: [forestpark.kusd.edu](http://forestpark.kusd.edu)

### **Frank Elementary School**

1816 57th St., Kenosha, WI 53140  
Phone: 359-6324 Fax: 359-6393  
Web: [frank.kusd.edu](http://frank.kusd.edu)

### **Grant Elementary School**

1716 35th St., Kenosha, WI 53140  
Phone: 359-6346 Fax: 359-6672  
Web: [grant.kusd.edu](http://grant.kusd.edu)

### **Grewenow Elementary School**

7714 20th Ave., Kenosha, WI 53143  
Phone: 359-6362 Fax: 359-7706  
Web: [grewenow.kusd.edu](http://grewenow.kusd.edu)

### **Harvey Elementary School**

2012 19th Ave., Kenosha, WI 53140  
Phone: 359-4040 Fax: 359-4020  
Web: [harvey.kusd.edu](http://harvey.kusd.edu)

### **Jefferson Elementary School**

1832 43rd St., Kenosha, WI 53140  
Phone: 359-6390 Fax: 359-7578  
Web: [jefferson.kusd.edu](http://jefferson.kusd.edu)

### **Jeffery Elementary School**

4011 87th St., Kenosha, WI 53142  
Phone: 359-2100 Fax: 359-2033  
Web: [jeffery.kusd.edu](http://jeffery.kusd.edu)

### **McKinley Elementary School**

5520 32nd Ave., Kenosha, WI 53144  
Phone: 359-6002 Fax: 359-7641  
Web: [mckinley.kusd.edu](http://mckinley.kusd.edu)

### **Nash Elementary School**

6801 99th Ave., Kenosha, WI 53142  
Phone: 359-3500 Fax: 359-3550  
Web: [nash.kusd.edu](http://nash.kusd.edu)

### **Pleasant Prairie Elementary School**

9208 Wilmot Road, Pleasant Prairie, WI 53158  
Phone: 359-2104 Fax: 359-2157  
Web: [pleasantprairie.kusd.edu](http://pleasantprairie.kusd.edu)

### **Prairie Lane Elementary School**

10717 47th Ave., Pleasant Prairie, WI 53158  
Phone: 359-3600 Fax: 359-3650  
Web: [prairielane.kusd.edu](http://prairielane.kusd.edu)

### **Roosevelt Elementary School**

3322 Roosevelt Road, Kenosha, WI 53142  
Phone: 359-6097 Fax: 359-6107  
Web: [roosevelt.kusd.edu](http://roosevelt.kusd.edu)

### **Somers Elementary School**

1245 72nd Ave., Kenosha, WI 53144  
Phone: 359-3200 Fax: 359-3212  
Web: [somers.kusd.edu](http://somers.kusd.edu)

### **Southport Elementary School**

723 76th St., Kenosha, WI 53143  
Phone: 359-6309 Fax: 359-5952  
Web: [southport.kusd.edu](http://southport.kusd.edu)

### **Stocker Elementary School**

6315 67th St., Kenosha, WI 53142  
Phone: 359-2143 Fax: 359-2012  
Web: [stocker.kusd.edu](http://stocker.kusd.edu)

### **Vernon Elementary School**

8518 22nd Ave., Kenosha, WI 53143  
Phone: 359-2113 Fax: 359-2169  
Web: [vernon.kusd.edu](http://vernon.kusd.edu)

### **Whittier Elementary School**

8542 Cooper Road, Pleasant Prairie, WI 53158  
Phone: 359-2110 Fax: 359-2270  
Web: [whittier.kusd.edu](http://whittier.kusd.edu)

### **Wilson Elementary School**

4520 33rd Ave., Kenosha, WI 53144  
Phone: 359-6094 Fax: 359-5993  
Web: [wilson.kusd.edu](http://wilson.kusd.edu)

## Middle schools

### **Bullen Middle School**

2804 39th Ave., Kenosha, WI 53144  
Phone: 359-4460 Fax: 359-4487  
Web: [bullen.kusd.edu](http://bullen.kusd.edu)

### **Lance Middle School**

4515 80th St., Kenosha, WI 53142  
Phone: 359-2240 Fax: 359-2184  
Web: [lance.kusd.edu](http://lance.kusd.edu)

### **Lincoln Middle School**

6729 18th Ave., Kenosha, WI 53143  
Phone: 359-6296 Fax: 359-5966  
Web: [lincoln.kusd.edu](http://lincoln.kusd.edu)

### **Mahone Middle School**

6900 60th St., Kenosha, WI 53144  
Phone: 359-8100 Fax: 359-6851  
Web: [mahone.kusd.edu](http://mahone.kusd.edu)

### **Washington Middle School**

811 Washington Road, Kenosha, WI 53140  
Phone: 359-6291 Fax: 359-6056  
Web: [washington.kusd.edu](http://washington.kusd.edu)

## High schools

### **Bradford High School**

3700 Washington Rd., Kenosha, WI 53144  
Phone: 359-6200 Fax: 359-5948  
Web: [bradford.kusd.edu](http://bradford.kusd.edu)

### **Indian Trail High School & Academy**

6800 60th St., Kenosha, WI 53144  
Phone: 359-8700 Fax: 359-8756  
Web: [indiantrail.kusd.edu](http://indiantrail.kusd.edu)

### **Tremper High School**

8560 26th Ave., Kenosha, WI 53143  
Phone: 359-2200 Fax: 359-2353  
Web: [tremper.kusd.edu](http://tremper.kusd.edu)

## Choice schools

### **LakeView Technology Academy**

(Grades 9-12)  
9449 88th Ave., Pleasant Prairie, WI 53158  
Phone: 359-8155 Fax: 359-8159  
Web: [lakeview.kusd.edu](http://lakeview.kusd.edu)

### **Reuther Central High School**

(Grades 9-12)  
913 57th St., Kenosha, WI 53140  
Phone: 359-6160 Fax: 359-6281  
Web: [reuther.kusd.edu](http://reuther.kusd.edu)

### **Kenosha eSchool**

(Online school, grades K-12)  
1808 41st Place, Kenosha, WI 53140  
Phone: 359-7715 Fax: 359-5933  
Web: [eschool.kusd.edu](http://eschool.kusd.edu)

## Charter schools

### **Harborside Academy**

(Grades 6-12)  
913 57th St., Kenosha, WI 53140  
Phone: 359-8400 Fax: 359-8450  
Web: [harborside.kusd.edu](http://harborside.kusd.edu)

### **Kenosha School of Technology Enhanced Curriculum (KTEC)**

(Grades K-8)  
KTEC East: 6811 18th Ave., Kenosha, WI 53143  
Phone: 359-3800 Fax: 359-3850  
KTEC West: 5710 32nd Ave., Kenosha, WI 53144  
Phone: 359-7100 Fax: 359-7070  
Web: [ktec.kusd.edu](http://ktec.kusd.edu)

### **The Brompton School**

(Grades K-8)  
8518 22nd Ave., Kenosha, WI 53143  
Phone: 359-2191 Fax: 359-2194  
Web: [brompton.kusd.edu](http://brompton.kusd.edu)

### **Dimensions of Learning Academy**

(Grades K-8)  
6218 25th Ave., Kenosha, WI 53143  
Phone: 359-6849 Fax: 359-3134  
Web: [dol.kusd.edu](http://dol.kusd.edu)

## Specialty schools

### **Cesar E. Chavez Learning Station**

(Head Start Center)  
6300 27th Ave., Kenosha, WI 53143  
Phone: 359-6078 Fax: 359-6286  
Web: [headstart.kusd.edu](http://headstart.kusd.edu)

### **Hillcrest School**

(Bridges Center/T.I.M.E. Program, grades 9-12)  
4616 24th St., Kenosha, WI 53144  
Phone: 359-6118 Fax: 359-7870  
Web: [hillcrest.kusd.edu](http://hillcrest.kusd.edu)

